

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Excise Appeal No.71213 of 2018-Division Bench

(Arising out of Order-in-Appeal No. GZB/EXCUS/000/APPL-MRT/163/2018-19 dated 27/06/2018 passed by Commissioner of Central Goods & Services Tax (Appeals), Meerut)

The Commissioner, Central Goods

& Services Tax, Ghaziabad

.....Appellant

(CGO Complex-I, Kamla Nehru Nagar, Ghaziabad-201002)

VERSUS

M/s Process Engineering Company

....Respondent

(S-133 & 139, Site-II, Loni Road Industrial Area,
Mohan Nagar, Ghaziabad-201010, U.P.)

APPEARANCE:

Shri Shiv Pratap Singh, Authorised Representative for the Appellant
Shri M. B. Mathur, Advocate for the Respondent

CORAM:

**HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

FINAL ORDER NO. - 71702 / 2019

Date of Hearing : 03 September, 2019
Date of Decision : 03 September, 2019

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 27 June, 2018 of Commissioner (Appeals), Meerut.

2. We are informed about the Instructions dated 11.07.2018 issued by the C.B.E. & C. in exercise of the powers conferred by Section 35R of the Central Excise Act,

1944 fixing monetary limits below which appeal shall not be filed in the Tribunal. Subsequently, the monetary limit has been enhanced to Rs. 50 lakhs through the F.No.390/Misc/116/2017-JC dated 22 August, 2019. Further, the said instructions clarified that the said instructions will apply to all pending cases.

3. We also find that the Hon'ble High Courts of Madras, Karnataka and Gujarat have held that the litigation policy containing monetary limit for filing appeals will apply to pending appeals also. [2015 (40) [S.T.R.](#) 656 (Mad.); 2014 (306) [E.L.T.](#) 153 (Guj.); 2011 (268) [E.L.T.](#) 344 (Kar.) = 2012 (26) [S.T.R.](#) 79 (Kar.)].

4. Considering the above instruction, We dismiss the appeal filed by the Revenue under litigation policy for the respondent.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Lks