CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Customs Cross Application No.70362 of 2019
(on behalf of the Respondent)
In
Customs Appeal No. 70272 of 2019

(Arising out of Order-in-Appeal No. NOI/CUSTM/000/APP/151-152/2018-19 dated 02/07/2018 passed by Commissioner (Appeals), Customs & Central Taxes, Noida)

Commissioner of Customs, Noida **.....Appellant**

(Greater Noida, Distt. G.B. Nagar, U.P.)

VERSUS

M/s M.S. Metal Company **.....Respondent**

(6031, Basti Harpool Singh, Sadar Bazar, Delhi-110006)

APPEARANCE:

Shri Rajeev Ranjan, Authorized Representative for Appellant
Absent for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS APPLICATION NO. 70274/ 2019

FINAL ORDER NO.71770 / 2019

DATE OF HEARING: 03 September, 2019
DATE OF DECISION: 03 September, 2019

ARCHANA WADHWA

Revenue is in appeal against the order dated 02 July, 2018 of Commissioner (Appeals), Noida.

2**.** We are informed about the Instructions dated 17 December, 2015 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. The monetary limit has been enhanced to Rs. 10 lakhs through the said Instructions. Further, the Board vide letter dated 01 January, 2016 clarified that the said instructions will apply to all pending appeals in CESTAT.

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. We are informed by the ld. AR that the present appeal is not falling under any one of the excluded category mentioned in the above Instructions.

5. Considering the above position, we dismiss the appeal filed by the Revenue under litigation policy for the respondent.

6. Cross objection also gets disposed of.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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