CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70406 of 2019

(Arising out of Order-in-Appeal No.NOI-EXCUS-002-APP-1944-18-19 dated 12/02/2019 passed by Commissioner (Appeals), Central Goods & Service Tax (Appeals), Noida)

Commissioner of Central Tax, GST

and Central Excise **.....Appellant**

(District-Gautam Buddh Nagar (UP)-201306)

VERSUS

M/s Bcon Infratech **.....Respondent**

(Khasra No.690, Patwari, Sector-2,

Bisrakh, Greater Noida District Gautam Buddh Nagar)

APPEARANCE:

Shri Shiv Pratap Singh, Authorized Representative for Appellant
Absent

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

DATE OF HEARING : 12 September, 2019
DATE OF DECISION : 12 September, 2019

FINAL ORDER NO.71820/2019

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 12 February, 2019 of Commissioner (Appeals), Noida.

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)

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