CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Excise Appeal No. 71163 of 2018

(Arising out of Order-in-Appeal No.GZB/EXCUS/000/APPL-MRT/182/2018-19 dated 05/07/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Meerut)

The Commissioner, Central Goods
& Service Tax, Ghaziabad **.....Appellant**
(Central GST Division-VII, Ghaziabad)

VERSUS

M/s BGM Telecommunications (P) Ltd. **....Respondent**
(49/63, Site-IV, Industrial Area, Sahibabad, Ghaziabad-201010)

APPEARANCE:

Shri Santosh Kumar Agarwal, Authorized Representative for Respondent
Absent for Appellant

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO. 71823 / 2019

DATE OF HEARING: 29 October, 2019
DATE OF DECISION: 29 October, 2019

ARCHANA WADHWA

Revenue is in appeal against the order dated 05 July, 2018 of Commissioner (Appeals), Meerut.

2**.** I am 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. I 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, I dismiss the appeal filed by the Revenue under litigation policy for the respondent.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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