

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

REGIONAL BENCH - COURT No. I

Excise Stay Application No.70161 of 2019
in
Excise Appeal No.70233 of 2019-Division Bench

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/381/2018-19 dated 26/11/2018 passed by Commissioner of Central Goods & Services Tax (Appeals), Meerut)

The Pr. Commissioner, Central Goods

& Services Tax, Meerut

(Meerut)

....Appellant

VERSUS

M/s Upper Doab Sugar Mills

(Budhana Road, Shamli, U.P.-247776)

....Respondent

APPEARANCE:

Shri Anupam Kumar Tiwari, Authorised Representative for the Appellant

Shri Harbir Singh, Advocate, for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. - 70307 / 2019

FINAL ORDER NO. - 71824 / 2019

Date of Hearing : 12 September, 2019

Date of Decision : 12 September, 2019

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 26 November, 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. Stay petition also gets disposed of.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks