CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Customs Appeal No.70665 of 2019

(Arising out of Order-in-Appeal No.NOI-CUSTOM-000-APP-129-130-18-19 dated 28/06/2018 passed by Commissioner (Appeals), Customs & Central Taxes, Noida)

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

(Noida)

VERSUS

M/s L. D. International **.....Respondent**

(308, Karkardooma Village, Delhi-110092)

APPEARANCE:

Shri Gyanendra Kumar Tripathi, Authorized Representative for Appellant
Absent for Respondent

CORAM :
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO.71966 / 2019

DATE OF HEARING: 04 December, 2019
DATE OF DECISION: 04 December, 2019

PER: ANIL G. SHAKKARWAR

Revenue is in appeal against the order dated 28.06.2018 of Commissioner (Appeals), Noida.

2. I am informed about the Instructions dated 17-12-2015 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 1-1-2016

clarified that the said instructions will apply to all pending appeals in CESTAT.

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. I am 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, I dismiss the appeal filed by the Revenue.

(Dictated & Pronounced in Court)

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

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