CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70162 of 2017

(Arising out of Order-in-Appeal No.176 & 177/ST/APPL-ALLD/KNP/2016 dated 22/12/2016 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Kanpur)

Commissioner, Customs, Central Excise

& Service Tax, Kanpur **.....Appellant**

(117/7, Sarvodaya Nagar, Kanpur-208005)

VERSUS

M/s Vishnu Saran & Company **....Respondent**

(113/163 Swaroop Nagar, Kanpur, U.P.)

APPEARANCE:

Shri B. K. Jain, Authorised Representative for the Appellant
Absent for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. - 70007 / 2020

Date of Hearing : 06 January, 2020
Date of Decision : 06 January, 2020

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 22 December, 2016 of Commissioner (Appeals), Kanpur.

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)

Lks