CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Customs Stay No.70297 of 2019
(On behalf of Revenue)
IN
Customs Appeal No.70460 of 2019-[DB]

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-1928 & 1929-18-19 dated 01/02/2019 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Noida)

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

(Noida Customs Commissionerate)

VERSUS

M/s A.S. Metal Industries, **....Respondent**

(1/11089, Subhash Park, Near Kirti Mandir, Naveen Shahdara, Delhi)

APPEARANCE:

Shri Anupam Kumar Tiwari, Authorised Representative for the Appellant

Ms Vipasha Sriwastwa, Advocate for the Respondent

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

Stay ORDER NO- 70054 / 2020

&

FINAL ORDER NO -70156 / 2020

DATE OF HEARING : 04 February, 2020
DATE OF DECISION : 04 February, 2020

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 01 February, 2019 of Commissioner (Appeals), Noida.

2**.** We are 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. 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. We are 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, We dismiss the appeal filed by the Revenue under litigation policy. Stay petition also gets disposed of.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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