

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

REGIONAL BENCH - COURT No. I

**Customs Stay Application No.70494 of 2019
IN
Customs Appeal No. 70737 of 2019**

(Arising out of Order-in-Appeal No.NOI-EXCUS-001-APP-508-2019-20 dated 08/07/2019 passed by Commissioner (Appeals) Customs GST & Central Excise, Noida)

Commissioner of Customs, Noida

.....Appellant

(Noida Customs Commissionerate)

VERSUS

M/s Samaksh Enterprises Pvt. Ltd.,

....Respondent

(Now known as M/s PNG Corporate Services Pvt. Ltd.),

(1207, Barakhamba Road New Delhi-110001)

APPEARANCE:

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

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

**MISC ORDER NO-70073 / 2020
&
FINAL ORDER NO-70183 / 2020**

DATE OF HEARING : 17 February, 2020
DATE OF DECISION : 17 February, 2020

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 08 August, 2019 of Commissioner (Appeals), Noida.

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. Stay petition also stands disposed of.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

akp