

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 14/09/2017

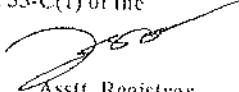
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70971/2017-SM[BR] dated 12/09/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1 E/CROSS/209/2011	E/2071/2011	C.C.E, MEERUT-II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

2		Name and Address of Respondent SWASTIK ROLLING MILLS Mehbulla Ganj, Katghar Distt, Moradabad.(U.P)
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Copy To

3 Advocate(s) / Consultant(s):

Rupesh Kumar
F - 12A, (L.G.F) Kailash
colony,
New Delhi,
Delhi
110048

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise, I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD
Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

16 Guard-File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. II

CROSS Application No. :E/CROSS/209/2011

APPEAL No: E/2071/2011-EX[SM]

(Arising out of Order-in-Appeal No. 116-CE/MRT-II/2011 dated
23/05/2011 passed by Commissioner of Central Excise & Customs
(Appeals), Meerut)

Commissioner of Central Excise, Meerut-II

Appellant

Vs.

M/s Swastik Rolling Mills

Respondent

Appearance:

Shri Pawan Kumar Singh Supdt (AR),
Shri Jitin Singhal, Advocate

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing : 12/09/2017
Date of Decision : 12/09/2017

FINAL ORDER NO.-70971/2017

Per: Ashok Jindal



Revenue is in appeal against the order dated
23.05.2011 of Commissioner (Appeals), Meerut.

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.

Ashok Jindal

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. Cross objections also stands disposed of.

(Dictated & Pronounced in Court)

Sd/-

(Ashok Jindal)

Member(Judicial)

akp

प्रमाणित प्रतिलिपि/Certified true copy
25/09/2017
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकारणालय(C.E.S.I.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

