

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: 18/01/2018

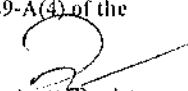
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/70168/2018-CU/DB dated 15/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/52/2011	Commissioner of CUSTOMS-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
		Name and Address of Respondent
2		Global International 42/144, Bisat Bazar,,Meston Road, KANPUR ,UP

Copy To

3 Advocate(s) / Consultant(s):

Pranav Mittal & Ashish Kumar
Shukla (Advocates)
7/116A, H-1, 1ST FLOOR, RADHEY
APARTMENT, SWAROOP NAGAR,
KANPUR- 208002

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, Opp ICICI Bank of Defence Colony 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 ICFAI 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 Second Folder Copy

17 Guard File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. C/52/2011-CU[DB]

(Arising out of Order-in-Appeal No. 566-CUS/APPL/KNP/2010 dated 18/11/2010 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

Commissioner, Central Excise & Service Tax, Kanpur Appellant
Vs.

M/s Global International Respondent

Appearance:

Shri Mohd Altaf (Asstt. Commr.) AR for Appellant
Shri Pranav Mittal (Advocate) & Shri Ashish Kumar Shukla (Advocate)
for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 15/01/2018
Date of Decision : 15/01/2018

FINAL ORDER NO. 70168/2018.....

Per: Ashok Jindal

Revenue is in appeal against the order dated 18.11.2010 of Commissioner (Appeals), Kanpur.

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

Ashok Jindal

letter dated 01.01.2016 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. It is informed by the Id. AR that the present appeal is not falling under any one of the excluded category mentioned in the above Instructions.

5. Considering the above instruction, we dismiss the appeal filed by the Revenue under litigation policy.

(Dictated and pronounced in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Anku

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

प्रमाणित प्रति/Certified True Copy

2/13/21/18
 राजभाषा प्रभाग/Archi
 राजभाषा, राजभाषा
 अक्षा 88/84/88/84/84/84
 38, राजभाषा, राजभाषा
 38. M. G. MARO, RAJABHASHA 211601

