

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: 12/01/2018

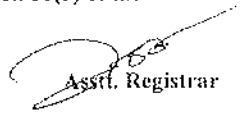
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70163/2018-CU/DBI dated 08/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70177/2017	Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
		Name and Address of Respondent
2		G C Pankaj Catering Service I-343, Beta-II,,, GREATER NOIDA UTTAR PRADESH

Copy To

3 Advocate(s) / Consultant(s):

H. N. SINGH (ADVOCATE)
CHAMBER NO. 39, LAYERS
CHAMBER, HIGH COURT,
ALLAHABAD

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), Vaidhyaram 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, I-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.ST/70177/2017-CU[DB]

(Arising out of Order-in-Appeal No. NOI/SVTAX/000/APPL-I/280/2016-17 dated 30/12/2016 passed by Commissioner of Central Excise (Appeals-I), Meerut)

Commissioner of Service Tax, Noida

Appellant

Vs.

M/s G.C. Pankaj Catering Service,

Respondent

Appearance:

Shri Pradeep Kumar Dubey, Supdt (AR)
Shri Hari Narayan Singh, Advocate

for Appellant
for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 08/01/2018
Date of Decision : 08/01/2018

FINAL ORDER NO. 70163/2018.....

Per: Archana Wadhwa

Revenue is in appeal against the order dated
30.12.2016 of Commissioner (Appeals), Meerut.

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 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 in Court)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Sd/-
(Archana Wadhawa)
Member (Judicial)

प्रमाणित नसि/Certified True Copy

akp

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13/02/18
सचिव, अपील संख्या ST/70177/2017
अर्थ विभाग (CESTAT)
33, वल्लभ, गेट नं. 21/1001
1A G. MARG, ALLAHABAD-211001

