

FAX : 0532-2400149

REGISTERED / AD

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

To

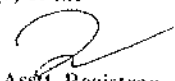
Dated: 30/01/2018

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70271/2018-CU[DB] dated 22/01/2018

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/2748/2012	Commissioner of CUSTOMS- Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH
		Name and Address of Respondent
2		Ms Lal Singh 59, Fareedpur, Simbhoali-1,,Po Garhmukteshwar, GHAZIABAD ,UP

Copy To

- 3 Bar Association, CESTAT, Allahabad
- 4 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 11 The ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 13 C.D.R.
- 14 Office Copy
- 15 Second Folder Copy
- 16 Guard File


Asstt. Registrar

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

APPEAL No. ST/2748/2012-CU[DB]

(Arising out of Order-in-Appeal No. 136 & 137/ST/MRT-II/2012 dated 29/05/2012 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

**Commissioner of Customs, Central Excise & Service Tax,
Meerut-II** **Appellant**

Vs.

M/s Lal Singh **Respondent**

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (AR),
Absent

for Appellant
for Respondent

CORAM:

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

Date of Hearing & Date of Decision : 22/01/2018

FINAL ORDER NO. 30271/2018.....

Per: Anil Choudhary

Revenue is in appeal against the order dated 29.05.2012 of Commissioner (Appeals), Meerut-II.

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. 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 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 position, I dismiss the appeal filed by the Revenue. Cross objections also stands disposed of.

(Dictated in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

Ansuri

Original with Certified True Copy

27/02/18
Registrar
Central Excise & Salt
Commission (C.E.S.T.A.T.)
38, P.L. Rd., W.I., Bangalore-211001
38, M. G. MARC, ALLAHABAD-211001

