

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: 24/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70240-70241/70218-EX/DB dated 22/01/2018

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/1056/2012 | <b>Commissioner of Customs-<br/>Ghaziabad</b><br>202...WING A C.G.O.<br>COMPLEX-II,<br>KAMLA NEHRU NAGAR,<br>GHAZIABAD,<br>UTTAR PRADESH<br>201002 |
| 2           | E/1057/2012 | <b>Commissioner of Customs-<br/>Ghaziabad</b><br>202...WING A C.G.O.<br>COMPLEX-II,<br>KAMLA NEHRU NAGAR,<br>GHAZIABAD,<br>UTTAR PRADESH<br>201002 |
|             |             | Name and Address of<br>Respondent                                                                                                                  |
| 3           |             | Ms Shri Krishna Steels<br>Sh Krishna Steels, A-7/87 South<br>Side Of G.T.Road, Industrial<br>Area,,,<br>Ghaziabad<br>,U.P                          |
| 4           |             | Sh Vikas Bansal<br>Sh Krishna Steels, A-7/87 South<br>Side Of G.t.road, Industrial Area,<br>Ghaziabad. U.P                                         |

Other Appellants and Respondents as per Annexure  
Copy To

5 Bar Association, CESTAT, Allahabad

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

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

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

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohak Road, New Delhi-110005

- 10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
- 13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 14 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

15 C.D.R.      16 Office Copy      17 Second Folder Copy      18 Guard File

  
Asstt. Registrar

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

**APPEAL No. E/1056-1057/2012-EX[DB]**

(Arising out of Order-in-Appeal No. 16, 17 & 18-CE/GZB/2012 dated 31/01/2012 passed by Commissioner of Customs Central Excise & Service Tax (Appeals), Ghaziabad)

**Commissioner of Customs, Central Excise & Service Tax,  
Ghaziabad** **Appellant**

Vs.

**M/s Shri Vikas Bansal (In Appeal No. E/1056/2012) &  
Shri Krishna Steels (In Appeal No. E/1056/2012)** **Respondent**

**Appearance:**

Shri Mohd. Altaf, Assistant Commissioner (AR), for Appellant  
Shri Vikas Bansal, Representative, for Respondent

**CORAM:**

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

Date of Hearing & Date of Decision : 22/01/2017

FINAL ORDER NO. 70240-70241/2018

Per: Anil Choudhary

Revenue is in appeal against the order dated 31.01.2012 of Commissioner (Appeals), Ghaziabad.

*we are*  
2. ~~It is~~ 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. <sup>We</sup> I also find that the Hon'ble High Courts of Madras, <sup>An</sup> 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. <sup>We are</sup> ~~I am~~ informed by the Id. AR that the present appeal is not <sup>An</sup> falling under any one of the excluded category mentioned in the above instructions.

5. <sup>We</sup> Considering the above position, I dismiss the appeal filed <sup>An</sup> by the Revenue. Cross objections also stands disposed of.

(Dictated in Court)

-Sd/-  
(ANIL G. SHAKKARWAR)  
Member (TECHNICAL)

-Sd/-  
(ANIL CHOUDHARY)  
Member (JUDICIAL)

Ansari

प्रमाणित प्रति/Certified True Copy  
26/02/18  
सहायक रजिस्ट्रार/Asstt. Registrar  
रविभाषा, उत्पादन एवं सेवा कर  
अपील अधिकरण (C.E.S.T.A.T.)  
38, एन.जी. मार्ग, इलाहाबाद-211001  
38, M. G. MARG, ALLAHABAD-211001