

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: 23/01/2018

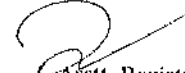
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70255-70257/2018-EX[DB] dated 18/01/2018

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/1556/2010	Commissioner of CUSTOMS- Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH
2	E/1557/2010	Commissioner of CUSTOMS- Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH
3	E/1558/2010	Commissioner of CUSTOMS- Meerut-ii OPPOSITE SHAHEED SMARAK, DELHI ROAD...BHANSALI GROUND, MEERUT, UTTAR PRADESH
		Name and Address of Respondent
4		Wimco Ltd. C B Ganj, Bareilly (U.P.)
5		Wimco Ltd. C B Ganj, Bareilly (U.P.)
6		Wimco Ltd. C B Ganj, Bareilly.(U.P.)

Other Appellants and Respondents as per Annexure

Copy To

7 Advocate(s) / Consultant(s):

KAPIL VAISH
2nd Floor, Part-a Krishna
Janki Palace, 35-c, Rampur
Garden, Civil Lines, Bareilly,
Up

8 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

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

16 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

18 C.D.R. 19 Office Copy 20 Second Folder Copy 21 Guard File


Asstt. Registrar

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

APPEAL Nos.E/1556-1558/2010-EX[DB]

(Arising out of Order-in-Appeal No. 51-53-CE/MRT-II/2010 dated 25/02/2010 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

Commissioner of Central Excise, Meerut-II

Appellant

Vs.

M/s Wimco Ltd.

Respondent

Appearance:

Shri Mohammad Altaf, Assistant Commissioner (AR)

for Appellant

Shri Kapil Vaish, Chartered Accountant,

for Respondent

CORAM:

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

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

Date of Hearing : 18/01/2018

Date of Decision : 18/01/2018

FINAL ORDER NOS. 70255, 70257/2018

Per: Ashok Jindal



Revenue is in appeal against the order dated 25.02.2010 of Commissioner (Appeals), Meerut-II.

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

Ashok Jindal

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 appeals are not falling under any one of the excluded category mentioned in the above Instructions.

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

(Dictated in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

akp

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

प्रमाणित प्रतः (Certified True Copy)

सहायक पंजीकार (Asstt. Registrar)
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकारण (C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001