

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

Dated: 22/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70216-70217/2018-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/CROSS/3335/2012	E/1701/2012	Commissioner of CUSTOMS-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
² E/CROSS/3336/2012	E/1702/2012	Commissioner of CUSTOMS-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005

Name and Address of Respondent

³	Agro Tech Foods Ltd Akrapur, Unnao.(U.P)
⁴	S A H Rizvi Authorised Signatory Agro Tech Foods Ltd, Akrapur, Unnao.(U.P)

Other Appellants and Respondents as per Annexure

Copy To

5/Advocate(s) / Consultant(s):

Ramesh Sharma
27 Samrat Apartment, Vasundhara
Enclave ,Delhi-110096

⁶ Bar Association, CESTAT, Allahabad⁷ Director Publications, Customs, Excise. I.P. Estate, Delhi⁸ M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3⁹ Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17¹⁰ Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005¹¹ LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)¹² TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070¹³ Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38¹⁴ The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082¹⁵ M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

¹⁶ C.D.R. ¹⁷ Office Copy ¹⁸ Second Folder Copy ¹⁹ Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

REGIONAL BENCH : ALLAHABAD

COURT No. I

CROSS Application Nos. E/CROSS/3335 & 3336/2012

APPEAL Nos. E/1701 & 1702/2012-EX[DB]

(Arising out of Order-in-Appeal No. 91-CE/APPL/KNP/2012 dated 16/03/2012 passed by Commissioner (Appeals), Customs & Central Excise, Kanpur)

Commissioner of Central Excise & Service Tax, Kanpur

Appellants

Vs.

M/s Agro Tech Foods Ltd. &

Shri S. A. H. Rizvi

Respondents

Appearance:

Shri Mohd. Altaf (Asstt. Comr.) AR
Shri Ramesh Sharma (Advocate)

for Appellant
for Respondent

CORAM:

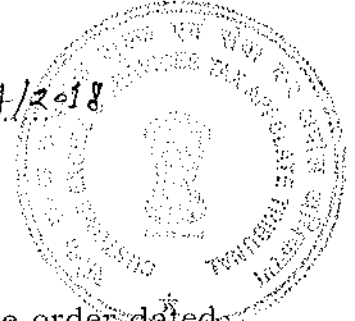
Hon'ble Mr. Ashok Jindal, Member (Judicial)

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

Date of Hearing : 18/01/2018
Date of Decision : 18/01/2018

FINAL ORDER NOS. = 70216 - 70217/2018

Per: Ashok Jindal



Revenue filed these appeals against the order dated 16.03.2012 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

Ashok Jindal

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 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 for each of the respondent.

(Dictated & Pronounced in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Lks

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

प्रमाणित प्रति/Certified True Copy
16/04/18
आकाश प्रमाणित/Asak Pramanit
सी.एस.टी.ए. (C.E.S.T.A.)
38, एन.वी.एन, कोरमंडल-400004
38, N.V.N., KORMANDOL-400004

