

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

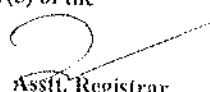
Dated: 06/02/2018

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70278/2018-CU[DB] dated 24/01/2018

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/52/2011	Commissioner of CUSTOMS- Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
		Name and Address of Respondent
2		National Enterprises, H-48, Vishwa Bnak, Barra, Kanpur.,,

Copy To

3 Advocate(s) / Consultant(s):

Dharmendra Srivastava & Associates,
C.A
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH

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), Vaithyaram 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, 1-8, 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 ICAI 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/52/2011-CU[DB]

(Arising out of Order-in-Appeal No. 506-507/ST/APPL/KNP/2010 dated 30/09/2010 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur)

Commissioner of Central Excise & Service Tax, Kanpur
Vs.

Appellant

M/s National Enterprises

Respondent

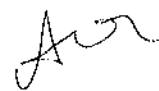
Appearance:

Shri Rajeev Ranjan (Joint Commr.) AR &
Shri Mohd. Altaf (Asstt. Commr.) AR
Shri Dharmendra Srivastava (C.A.)

for Appellants
for Respondent

CORAM:

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



Date of Hearing : 24/01/2018
Date of Decision : 24/01/2018

FINAL ORDER NO. - 70278/2018



Per: Anil Choudhary

Revenue is in appeal against the order dated 30.09.2010 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 filed in the Tribunal. The monetary limit has been

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 ld. 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 for each of the respondent.

(Dictated & Pronounced in Court)

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

 L_{K}

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

STANDARD SECURED TRUE COPY

सहायक प्रजीकाश/Asstt. Registrar
संसाधन, संसाधन एवं सेवा कर
अपील नमिका-२२(C.E.S.T.A.T.)
३३, एन. जी. मार्ग, इलाहाबाद-२११००१
३३, एन. जी. मार्ग, इलाहाबाद-२११००१

