

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

Dated: 10/01/2018

To

Appellant as per address in table below
 Respondent as per address in table below

Final Order No. ST/A/70106/2018-CUIDBI dated 05/01/2018

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/148/2012	Commissioner of Central Excise and Service Tax- Lucknow 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
		Name and Address of Respondent
2		P.P. Interiors Pvt. Ltd. 1/130, Vijai Khand, Gomti Nagar, Lucknow (U.P)

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 ICFAI 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/148/2012-CU[DB]

(Arising out of Order-in-Appeal No. 361-ST/LKO/2011 dated 04/11/2011
passed by Commissioner of Central Excise, Service Tax & Customs
(Appeals), Lucknow)

Commissioner, Central Excise and Service Tax, Lucknow, Appellant
Vs.

M/s P.P. Interiors (Pvt.) Ltd.

Respondent

Appearance:

Shri Pawan Kumar Singh (Supdt.) AR
Request for adjournment

for Appellant
for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

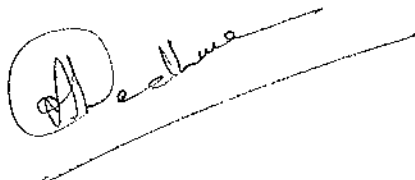
Date of Hearing : 05/01/2018
Date of Decision : 05/01/2018

FINAL ORDER NO.: 70106/2012.....

Per: Archana Wadhwa

Revenue is in appeal against the order dated
04.11.2011 of Commissioner (Appeals), Lucknow.

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



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 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.

(Dictated and pronounced in Court)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Sd/-
(Archana Wadhawa)
Member (Judicial)

Ankit

प्रमाणित प्रतिलिपि / Certified True Copy

28/02/18
आर.सी.एस. / Asst. Registrar
सी.एस.डी., अहमदाबाद
आर.सी.एस. (CESTAT)
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