

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: 18/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70188/2018-CU[DB] dated 15/01/2018

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/1093/2010	Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307

Name and Address of Respondent

2		Asis Moulds India 33, Udyog Vihar, Greater Noida. (U.P)
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Copy To

3 Advocate(s) / Consultant(s):

RAHUL AGARWAL & SMT. PRIYA
AGARWAL (ADVOCATE)
C-308 BLOCK-2, 3RD FLOOR, LOTUS
APARTMENT, 39-A, TASHKAND
MARG, CIVIL LINES ALLAHABAD

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 Rohak 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/1093/2010-CU[DB]

(Arising out of Order-in-Appeal No. 136-ST/APPL/NOIDA/2010 dated 22/04/2010 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

Commissioner Customs, Central Excise & Service Tax, Noida

Appellant

Vs.

M/s Asis Moulds India

Respondent

Appearance:

Shri Mohd Altaf (Asstt. Commr.) AR

for Appellant

Shri Rahul Agarwal (Advocate) & Smt. Priya Agarwal (Advocate)

for Respondent

CORAM:

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

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

Date of Hearing : 15/01/2018

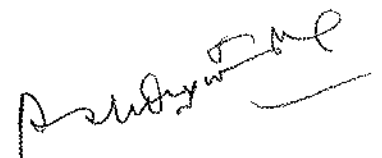
Date of Decision : 15/01/2018

FINAL ORDER NO. ~~70188/2018~~.....

Per: Ashok Jindal

Revenue is in appeal against the order dated 22.04.2010 of Commissioner (Appeals), Noida.

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 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.

(Dictated and pronounced in Court)

Sd/-

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Ankit

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

प्रमाणित प्रतिलिपि / Certified True Copy
 16/02/18
 राजस्थान सीटीएस/आरटी
 38, एन.जी.एच., गुवागुवा
 38, M. G. MARG, ALLAHABAD-201009

