CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I

Appeal No. ST/550/2009-DB

Date of Hearing/ Decision : 15.03.2018

[Arising out of Order-in-Appeal No. OIA-77-CE-CHD-2009 dated 15.04.2009 passed by the Commissioner (Appeals) Central Excise & ST, Chandigarh]

Commissioner of Central Excise & ST, Chandigarh : **Appellant**

vs.

M/s. Shiva Builders : **Respondent**

Appearance:

Shri A.K. Saini, AR for the Appellant-Revenue(s)
None for the Respondent(s)

CORAM:

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

Final Order No. 61615 / 2018

Per : Mr. Anil G. Shakkarwar

Revenue is in appeal against the order of Commissioner (Appeals), Chandigarh, wherein the demand of duty was dropped.

2. We are informed about the instructions dated 17.12.2015 issued by the CBEC 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 1.1.2016 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) STR 656 (Mad); 2014 (306) ELT (Guj); 2011 (268) ELT 344 (Kar.)]

4. Considering the above position, we dismiss the appeal filed by the Revenue.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

Anil G. Shakkarwar
Member (Technical)

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