CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE BENCH
COURT NO.1
Appeal No. E/1052/2010

[Arising out of the Order-in-Appeal No. 56-57/CE/DL-II/2010 dated 17.02.2010 passed by the CCE (Appeals), Panchkula]

Date of Hearing/Decision: 10.04.2018

For Approval & signature:

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

Commissioner of Central Excise, Panchkula **Appellant**

Vs.

M/s Pragati Engineers **Respondent**

Appearance

Shri. Tarun Kumar, AR- for the appellant
None- for the respondent

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

FINAL ORDER NO: 62095 / 2018

Per Ashok Jindal:

Revenue is in appeal against the order dated 17.02.2010 of Commissioner (Appeals), Chandigarh, wherein the demand of duty was dropped.

2. I am 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. I 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, I dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

Ashok Jindal
Member (Judicial)

rt