# CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

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

**COURT NO. I**

**Appeal No. ST/146,192,414-417/2010, E/964/2011-DB**

(Cross Appeal No. ST/Cross/75/2011)

**Date of Hearing/ Decision : 08.05.2018**

[Arising out of Order-in-Appeal No. OIA- 216/CE/LDH/2009 dated 21.10.2009, OIA- 262/CE/LDH/2009 dated 21.12.2009, OIA- 01/2010 dated 08.02.2010, OIA- 258-260/CE/LDH/2009 dated 18.12.2009 and OIA- 328-330/CE/LDH/2010 dated 28.12.2010 passed by the Commissioner (Appeals) Central Excise & ST, Ludhiana]

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

**vs.**

M/s. Nijjar Clearing and Shipping Agency Pvt. Limited : **Respondent**
Mrs. Devinder Kaur w/o Baljit Singh
Shri Jagdish Singh
Shri Anand Kashyap
Shri Ramdayal Singh
Shri Virender Kumar
M/s. International Tractors Limited

Appearance:

Shri A.K. Saini, AR for the Appellant - Revenue
Shri Veer Singh, Advocate for the Respondent(s)

**CORAM:**

**Hon'ble Mr. Ashok Jindal, Member (Judicial)**
**Hon'ble Mr. Devender Singh, Member (Technical)**

**Final Order No. 62364-62370 / 2018**

**Per : Ashok Jindal**

Revenue is in appeal against the orders of Commissioner (Appeals), Ludhiana, 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 and vide instructions vide F. No. 390/Misc/116/2017-JC dated 04 April 2018, 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 all the appeals filed by the Revenue. Cross appeal filed by the assessee is also disposed of.

*(Order dictated and pronounced in the court)*

**Devender Singh**
**Member (Technical)**

**Ashok Jindal**
**Member (Judicial)**

**KL**