CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I

APPEAL NO.C/376, 377 & 378/2011

[Arising out of Order-in-Appeal No.25-27/Cus/Appl/CL-IV/2011 dated 31/03/2011 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

Date of hearing/decision:07/06/2018

For approval and signature:

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

CCE, Delhi IV	**:**	**Appellant(s)**
VS		
Quantum Hi-Tech Merchandising Pvt. Ltd.	**:**	**Respondent(s)**

Appearance:

Shri.Tarun Kumar, AR for the Appellant(s)
Shri N Bindal, Advocate for the Respondent(s)

CORAM:

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

FINAL ORDER NO. 62450-62452 / 2018

Per : Ashok Jindal

1. Revenue is in appeal against the orders 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 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 the appeals filed by the Revenue.

(Order dictated and pronounced in the court)

(Devender Singh)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

PJ