

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. I**

APPEAL NO. ST/86653/2018

(Arising out of Order-in-Appeal No. PUN-CT-APPII-000-309-17-18 dated 11.01.2018 passed by the Commissioner of Central Tax (Appeals), Pune-II.)

CCT, Pune-II

Appellant

Vs.

M/s Cummins Technologies (I) Pvt. Ltd.

Respondent

Appearance:

Shri O. Shivdiker, Assistant Commissioner (AR)
Shri M.P. Joshi, Advocate

for Appellant
for Respondent

CORAM:

HON'BLE SHRI S K MOHANTY, MEMBER (JUDICIAL)

Date of Hearing: 03.08.2018
Date of Decision: 03.08.2018

ORDER NO. **A/87034 / 2018**

Per: S K Mohanty

Heard both sides and perused the records.

2. This appeal is directed against impugned order dated 11.01.2018 passed by the Commissioner of Central Tax (Appeals-I), Pune. The amount involved in this appeal is Rs. 18,59,394/-.

3. Considering in reduction of Government litigation before various judicial forums, including the Tribunal, the CBEC had issued instruction vide File No. 390/Misc./113/2010-JC(8-2011) dated 17th

August 2011 and No. 390/Misc./163/2010-JC dated 17.12.2015, fixing the monetary limit, below which the appeal shall not be filed by Revenue before the judicial forums. As per the instruction dated 17.12.2015, the monetary limit was fixed at Rs.10,00,000/- for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20,00,000/- vide instruction dated 11.07.2018 issued by the CBEC. However, there is a stipulation in the instruction dated 11.07.2018 that issues involving substantial questions of law should be contested, irrespective of the prescribed monetary limit. In the present case, since there is no substantial question of law involved for consideration by the Tribunal and in view of the fact that the amount involved is less than Rs.20,00,000/-, as per the instruction dated 11.07.2018 of the CBEC, the appeal cannot be entertained on merits.

4. Accordingly, the appeal filed by the Revenue is dismissed on monetary limits, as per the instructions referred (supra) issued by the CBEC.

(Dictated & pronounced in open Court)

(S K Mohanty)
Member (Judicial)

Prasad