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

Appln.No.E/Misc/85916/18
E/CO/91002/15
APPEAL No.E/88994/13

(Arising out of Order-in-Appeal No.NGP/EXCUS/000/APP/645/13-14 dated 28/06/2013 passed by the Commissioner of Customs & Central Excise (Appeals), Nagpur)

Commissioner of Central Excise : **Appellant**
Nagpur

VS

Sharda Ispat Ltd. : **Respondent**

Appearance

Shri.Sanjay Hasija, Supdt. (AR) for Appellant
None for respondent

CORAM:

Hon'ble Shri S K Mohanty, Member (Judicial)
Hon'ble Shri P Anjani Kumar, Member (Technical)

Date of hearing : 21/08/2018
Date of decision : 21/08/2018

ORDER NO. 87590/2018

Per : Bench

1. Heard the Ld. DR for the Revenue. None appeared for the respondent.

2. The Jurisdictional Commissioner of Central Excise has filed this miscellaneous application for withdrawal of appeal in terms of the litigation policy devised by CBE&C. Considering in reduction of Government litigation from various judicial forums including the

Tribunal, the CBE&C had issued instructions in file F.No.390/Misc./113/2010-JC dated 17/08/2011 and No.390/Misc/1636/2010-JC dated 17/12/2015, fixing monetary limit, below which the appeals shall not be filed by Revenue before the judicial forum. As per the instructions dated 17/12/2015, the monetary limit was fixed at Rs.10 lakhs for filing of appeal before the Tribunal. The said monetary limit was enhanced to Rs.20 lakhs vide instructions dated 11/07/2018 issued by the CBE&C. However, there is a stipulation in the instructions dated 11/07/2018 that issues involving in substantial questions of law should be contested, irrespective of the prescribed monetary limits. 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 lakhs, as per the instructions dated 11/07/2018 of CBE&C, the miscellaneous application filed by the Revenue is considered. Accordingly, the appeal filed by Revenue is dismissed on the ground of litigation policy. The miscellaneous application stands disposed of.

(Pronounced and dictated in court)

(P Anjani Kumar)
Member (Technical)

(S K Mohanty*)*
Member (Judicial)

PJ