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

APPEAL No.E/89259/2013

(Arising out of Order-in-Appeal No.PUN-EXCUS-002-APP-068-13-14 dated 23/07/2013 passed by the Commissioner of Central Excise (Appeals),Pune)

Commissioner of Central Excise, Kolhapur : **Appellant**

VS

Fluid Line : **Respondent**

<u>Appearance</u>

Shri.M.R. Melvin, Supdt. (AR) for Appellant
Shri.J.N. Sommaiya, Advocte, for respondent

CORAM:

Hon'ble Shri S K Mohanty, Member (Judicial)

Date of hearing : 04/10/2018
Date of decision : 04/10/2018

ORDER NO. A/87765 / 2018

Per : Shri S K Mohanty

1. Heard both sides and perused the records.

2. 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 11/07/2018issued by the CBE&C, the appeal of Revenue cannot be entertained by the Tribunal. Accordingly, the appeal is dismissed on the ground of litigation policy.

(Pronounced and dictated in court)

(S K Mohanty)
Member (Judicial)

PJ