(2023) 11 CESTAT CK 0015

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No.50728 Of 2014

Commissioner Of Central Excise, Meerut-I APPELLANT

Vs

M/S Saam Udyog RESPONDENT

Date of Decision : 16-11-2023

Acts Referred:
Central Excise Act, 1944 — Section 35R

Citation : (2023) 11 CESTAT CK 0015

Hon'ble Judges : P.K. Choudhary, Member (J);Sanjiv Srivastava, Member (T)

Bench : Division Bench

Advocate : Sandeep Pandey

Final Decision : Dismissed

Judgement

P.K. Choudhary, Member (J)

1. Revenue is in appeal against the Order-in-Appeal No.MRT/EXCUS/002/APP/154/13-14 dated 10/10/2013 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II.

2. We are informed about the Instructions dated 11.07.2018 issued by the C.B.E. & C. 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. Subsequently, the monetary limit has been enhanced to Rs.50 lakhs through the F.No.390/Misc/116/2017-JC dated 22 August, 2019. Further, the said instructions clarified that the said instructions will apply to all pending cases.

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) S.T.R. 656 (Mad.); 2014 (306) E.L.T. 153 (Guj.); 2011 (268) E.L.T. 344 (Kar.) = 2012 (26) S.T.R. 79 (Kar.)].

4. Considering the above instruction, we dismiss the appeal filed by the Revenue under litigation policy.