IN THE HIGH COURT OF BOMBAY AT GOA.

Excise Appeal No.30 of 2008

The Commissioner of Central Excise,
ICE House, Patto, Panaji,
Goa – 403001 Appellant

Versus

M/s. Total Security Systems,
5, Raj Mahal, Mala Fontainhas'
Panaji Goa Respondent

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Mr. C.A. Ferreira, Advocate for the appellant.
None for the respondent.

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CORAM : F.M. REIS & K.L. WADANE, JJ.
Dated : 14th March, 2016.

ORAL JUDGMENT : (Per F.M. Reis, J)

Heard Mr. Ferreira, the learned counsel appearing for the appellant. None for the respondent.

2] During the course of hearing of the above appeal, Mr. Ferreira, the learned counsel appearing for the appellant, has brought to our notice that the instruction issued in exercise of powers conferred under Section 35(R) of the Central Excise Act, 1944 made applicable to the Service Tax vide Section 83 of the Finance Act, 1994 and Section 131(B) A of the Customs Act, 1962 and in partial modification of the earlier instruction issued on 17th August, 2011, vide an instruction F.No.390/MISC/163/2010-JC dated 17th December, 2015, whereby new monetary limit are fixed in respect of appeals before the High Courts at more than Rs. 15,00,000/- (Rs. Fifteen lakhs only). An affidavit has also been filed, inter alia, stating that the monetary amount involved in the above Excise Appeal works out to Rs.1,09,433/-. Hence, it cannot be disputed that the said amount is less than the amount fixed in the said instructions.

3] Thus, in view of the above, the question of examining the appeal would not arise. Hence, the above appeal stands disposed of accordingly.

K.L.WADANE, J F.M. REIS, J.

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