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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CEA No.53 of 2015 (O&M)
Date of Decision: 12.09.2018

Commissioner of Central Excise, Delhi-III

..... Appellant

Versus

P. S. Chauhan

..... Respondent

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Sourabh Goel, Advocate
for the appellant.

Mr. Amar Pratap Singh, Advocate
for the respondent.

RAJESH BINDAL J.

This is an appeal against the order dated 29.09.2014 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') against the order passed in Appeal No. 2827 of 2011-EX(DB).

Learned counsel for the appellant-Revenue submitted that in the present appeal the amount involved is ₹ 5,00,000/-. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.07.2018, the monetary limit fixed for filing appeals in the High Court stands raised to ₹ 50 lakhs, which is applicable even in pending cases.

As the amount of tax involved in the present appeal is less than ₹ 50 lakhs, the same be dismissed as not maintainable.

Ordered accordingly.

However, it is made clear that dismissal of the present appeal will not be taken as upholding the order passed by the Tribunal as the legal issue raised therein is left open to be considered in an appropriate case.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

12.09.2018
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Whether speaking/reasoned:	Yes/No
Whether reportable:	Yes/No