IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No. 20 of 2016 (O&M)

Date of decision: 31.8.2018

Commissioner of Central Excise, Delhi-IV .. Appellant

vs

Goodyear India Limited .. Respondent

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal

Present Mr. Tajender K. Joshi, Advocate, for the appellant.
Mr. Amrinder Singh, Advocate, for the respondent.

Rajesh Bindal, J.

This is an appeal against the order dated 6.2.2015 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No. E/1723/2010-EX(DB).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 18,90,389/-. In terms of the Instructions issued by the Central Board of Indirect Taxes & Customs dated 11.7.2018, 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 is dismissed as not maintainable.

(Rajesh Bindal)
Judge

31.8.2018 (Amit Rawal)
vs Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No