

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

VARINDER SINGH
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Punjab & Haryana High Court at
Chandigarh

CEA No. 81 of 2014 (O&M)

Date of decision: 10.8.2018

Commissioner, Central Excise Commissionerate, Rohtak .. Appellant

vs

M/s Aravalli Zink & Alloys Bahadurgarh .. Respondent

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

Present Mr. Amit Goyal, Advocate, for the appellant.

 Mr. Jagmohan Bansal, Advocate, for the respondent.

Rajesh Bindal, J.

This is an appeal against the order dated 21.3.2014 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') against the order passed in Appeal No. A/51171-51175/2014-SM(BR).

Learned counsel for the appellant-Revenue submitted that in the present appeal the amount involved is ₹ 15,51,515/-. 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

10.8.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No