IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

**CEA No.34 of 2017 (O&M)**

DATE OF DECISION: JULY 19, 2018

COMMISSIONER OF CENTRAL EXCISE, GURUGRAM-I ...APPELLANT

VERSUS

M/S SUZUKI MOTORCYCLE INDIA PRIVATE LIMITED ...RESPONDENT

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL.**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL.**

PRESENT: MR. SOURABH GOEL, ADVOCATE
FOR THE APPELLANT.

MR. AMRINDER SINGH, ADVOCATE
FOR THE RESPONDENT.

**RAJESH BINDAL, J.**

This is an appeal against the order dated 8.7.2016 passed by the Customs, Excise & Services Tax Appellate Tribunal, Chandigarh (for short 'the Tribunal') against the order passed in Appeal No.E/54833/2014 raising the following substantial questions of law:

> “(i) Whether the respondent is entitled to avail CENVAT credit on account of Service Tax paid on Insurance Service, Gardening Service, Network Detection Service, Manpower Service, Export Service, Repair & Maintenance Service and Software Service which have no nexus with the manufacturing by treating the same as input services?

(ii) Whether the respondent is entitled to avail CENVAT credit on the services which though are necessary for carrying out business, but have no nexus 'directly or indirectly and in relation to' with the manufacturing?

(iii) Whether the Ld. CESTAT committed a grave error in dismissing the appeal filed by the appellant-department by relying upon the judgments which have not attained finality and the same have been challenged before the Hon'ble Supreme Court and are pending adjudication?

(iv) Whether the CENVAT credit availed by the respondent is liable to be recovered from them under Rule 14 of the CCR-2004 read with proviso to Section 11A(1) & Section 11AB of the Central Excise Act, 1944?

(v) Whether the respondent has rendered themselves liable to penalty under Rule 15 of the CENVAT Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944?

(vi) Whether interest leviable at the appropriate rate is also recoverable from them on the inadmissible CENVAT credit under Rule 14 of the CENVAT Credit Rules, 2004 read with Section 11AA of the Central Excise Act, 1944?"

When the case was listed on May 14, 2018 learned counsel for the parties sought time to apprise this Court about the tax effect involved in the appeal.

Learned counsel for the appellant-Revenue submitted that in the present appeal the amount involved is ₹ 12,71,048/-. 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. Consequently, the application for condonation of delay in filing the appeal is also dismissed.

**(RAJESH BINDAL)**
**JUDGE**

July 19, 2018
Gulati

**(ANIL KSHETARPAL)**
**JUDGE**

Whether Reportable : Yes

Whether Speaking/Reasoned : Yes/No