

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

VARINDER SINGH
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Punjab & Haryana High Court at
Chandigarh

CEA No. 46 of 2010 (O&M)

Date of decision: 31.8.2018

Commissioner Central Excise, Commissionerate,
Chandigarh-II

.. Appellant

vs

M/s Abhishek Industries Limited

.. 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 30.3.2009 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No. E/5676/2004-EX(DB).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 41,43,080/-. 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
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned

Yes/No

Whether Reportable

Yes/No