

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

VARINDER SINGH  
2018.09.10 11:17  
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Punjab & Haryana High Court at  
Chandigarh

STA No. 3 of 2012 (O&M)

Date of decision: 31.8.2018

Commissioner Central Excise, Commissionerate,  
Chandigarh-II

.. Appellant

vs

M/s Macawber Beekay Private Limited

.. Respondent

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

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

**Rajesh Bindal, J.**

This is an appeal against the order dated 18.5.2011 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in ST/Appeal No. 99/2008.

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 21,97,404/-. 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