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

**CEA 47/2019 (O&M)
Date of decision:26.11.2019.**

The Commissioner, Central Goods & Service Tax Commissionerate, Rohtak

.............Appellant.

v.

M/s Hindustan National Glass and Industries Limited

.............Respondent

**Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Girish Agnihotri**

Present:- Mr.Anshuman Chopra,Advocate for the appellant

Jaswant Singh,J.

Revenue is in appeal against the order dated 22.3.2018 (P-1) passed by CESTAT whereby appeal filed by the respondent was allowed and the proceedings initiated by the Revenue to demand duty on the value at which the Decorative Unit of respondent cleared the goods manufactured by it. The following substantial questions have been raised in this appeal for adjudication by this Court:-

i) Whether the findings and observations contained in the impugned order are perverse contrary to law and to record and are liable to be set aside?

ii) Whether CESTAT's final order No.A/62036/2018-EX[DB] dated 22.3.2018 is fair, legally correct and proper in the light of shifting the onus to establishment the eligibility for availment of exemption benefit under Tariff Advice No.02/80 dated 01.04.1980 to the department instead of the party and therefore, if not, it needed to be set aside?

iii)Whether in the facts and circumstances of the case, CESTAT is correct in dropping the proceedings only on the basis of non-availability of records without recording findings and not examining the case on merits?

iv)Whether the order passed by the Tribunal is non-speaking order and the Tribunal has failed to give any reason in support of the findings given?

Notice of motion is yet to be issued.

Learned counsel for the appellant at the time of hearing admits that vide instructions dated 22.8.2019, the Central Board of Indirect Taxes and Customs (CBIC) has prescribed the monetary limits for filing and prosecuting appeals in this Court at Rs.1 crore and above. It is further admitted that in view of the said instructions the instant appeal before this Court would not be maintainable as the demand involved herein is around 53 lacs and thus below the monetary limit prescribed by CBIC.

In view of the above,instant appeal is dismissed as not maintainable.

Since the main appeal stands dismissed, the applications seeking condonation of delay, placing on record certain documents as Annexures P-1 and P-2 and seeking stay also stand dismissed.

(Jaswant Singh)
Judge

26.11.2019. **(Girish Agnihotri)**
joshi **Judge**

Whether Speaking/reasoned	**Yes/No**
Whether Reportable	**Yes/No**