NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 134 of 2018

- The Principal Commissioner CGST and Central Excise CGST and Central Excise, GST Bhavan, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

---- Appellant

Versus

- M/s Nalwa Steel and Power Ltd. At-Taraimal, P.O.-Gerwani, Raigarh, Chhattisgarh.

---- Respondent

(Cause-title taken from Case Information System)

For Appellant	:	Mr. Maneesh Sharma, Advocate
For Respondent	:	Ms. Romir S. Goyal, Advocate

Hon'ble Shri Arup Kumar Goswami, Chief Justice

Hon'ble Shri Sanjay Agrawal, Judge

Order on Board

Per Arup Kumar Goswami, Chief Justice

14.12.2021

Heard Mr. Maneesh Sharma, learned counsel for the appellant and Ms. Romir S. Goyal, learned counsel appearing for the respondent.

2. I.A. No. 01 of 2019 is an application for withdrawal of Tax Case No. 134 of 2018.

3. The appeal was filed against Final Order No. A/50697/2018-EX (DB) dated 02/02/2018 of Customs, Central Excise and Service Tax Appellate Tribunal (CESTAT).

4. At paragraphs 2, 3, 4 and 5 of I.A. No. 01 of 2019, it is stated as follows :

> "2. In exercise of powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax

vide section 83 of the Finance Act, 1994 and Section 131BA of the Customs Act, 1962, Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs, New Delhi, (here-in-after referred to as the Board), in order to reduce government litigation, had issued Instruction dated 11/07/2018 vide F. No. 390/Misc./116/2017-JC **(enclosed as Annexure-A)** and had fixed monetary limits below which appeals were not required to be filed in the Tribunals, High Courts and the Supreme Court. The said monetary limits have now been revised vide the Instruction dated 22/08/2019 issued by the Central Board of Indirect Taxes & Customs, New Delhi vide F. No. 390/Misc./116/2017-JC **(enclosed as Annexure-B)**; and accordingly following monetary limits have been fixed below which appeal shall not be filed in the Tribunal, High Court and the Supreme Court :

S. No.	Appellate Forum	Monetary Limit
1.	CESTAT	Rs. 50,00,000/-
2.	HIGH COURTS	Rs. 1,00,00,000/-
3.	SUPREME COURT	Rs. 2,00,00,000/-

3. As per the above instructions, except the issues described in para 1.3 of the Instruction issued vide F. No. 390/Misc./163/2010-JC, dated 17/08/2011 **(enclosed as Annexure-C)**, and as mentioned below in (a) and (b), the said monetary limit shall be applicable to all other cases :

(a) Where the constitutional validity of the provisions of an Act or Rule is under challenge.

(b) Where Notification/ Instruction /Order or Circular has been held illegal or *ultra vires.*

4. Further, the aforesaid Instruction dated 22/08/2019 **(Annexure-B)** has been made applicable to the all pending appeals in High Courts / CESTAT relating to Central Excise and Service Tax.

5. In pursuance of the above directions of Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi, humble appellant seeks permission of the Hon'ble Court to withdraw the above captioned case because the amount of duty involved in the same is **Rs. 77,61,228/- (Rupees Eighty Nine Lakhs Seventeen Thousand and Eighteen Only)** which is well within the monetary limit in respect of which no appeal is to be filed in the High Court and the issue involved is not covered by the two categories mentioned in the Para-3 above."

4. Having regard to the above, Tax Case No. 134 of 2018 is disposed of on withdrawal. I.A. No. 01 of 2019 stands disposed of accordingly.

Sd/-
(Arup Kumar Goswami)
Chief Justice

Sd/-
(Sanjay Agrawal)
Judge

Chandra