

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

CEA No. 13 of 2017 (O&M)

Date of decision: 24.8.2018

Commissioner of Central Excise, Delhi-III .. Appellant

vs

Padmani VNA Mechatronics (P) Limited .. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Sudip Ahluwalia**

Present Mr. Tajender K. Joshi, Advocate, for the appellant.

Rajesh Bindal, J.

This is an appeal against the orders dated 26.6.2015 and 19.1.2016 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') passed in Appeal No. E/60372 of 2013-EX(SM).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 23.46 lacs. 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

24.8.2018
vs

(Sudip Ahluwalia)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No