

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

CEA No. 41 of 2013 (O&M)

Date of decision: 31.8.2018

Commissioner Central Excise, Chandigarh-I .. Appellant
vs
M/s Chandigarh Bottling Company .. Respondent

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

Present Mr. Tajender K. Joshi, Advocate, for the appellant.
Mr. Divya Suri, Advocate, for the respondent.

Rajesh Bindal, J.

This is an appeal against the order dated 12.8.2011 passed by the Customs, Excise & Services Tax Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No. E/2794/2009-EX(DB).

Learned counsel for the appellant submitted that in the present appeal the amount involved is ₹ 36,23,419/-. 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