

F. No. 390/Misc./163/2010-JC
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi 17th December, 2015

INSTRUCTION

To,

1. All Principal Chief Commissioners/Chief Commissioners and Directors General under the Central Board of Excise and Customs.
2. CC (AR), Customs, Excise & Service Tax Appellate Tribunal.
3. All Principal Commissioners/Commissioners of Customs/Central Excise/Service Tax/All Joint Chief Departmental Representatives/Commissioners, Directorate of Legal Affairs.
4. <webmaster.cbec@icegate.gov.in>


Sub: - Reduction of Government litigation – providing monetary limits for filing appeals by the Department before CESTAT/High Courts and Supreme Court – Regarding

In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 made applicable to Service Tax vide Section 83 of the Finance Act, 1944 and Section 131BA of the Customs Act, 1962 and in partial modification of earlier instruction issued from F. No. 390/Misc./163/2010-JC dated 17.08.2011, the Central Board of Excise & Customs (hereinafter referred to as the Board) fixes the following monetary limits 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. 10,00,000/-
2.	HIGH COURTS	Rs. 15,00,000/-
3.	SUPREME COURTS	Rs. 25,00,000/-

2. In para 3 of the instruction dated 17.8.11 a sub clause 'c' shall be added which shall read as "classification and refunds issues which are of legal and/or recurring nature".

3. Except for above, all other terms and condition of instruction dated 17.8.11 stands.


(Rohit Singhal)
Dy. Secretary (Review)