

New Delhi 15 May 2018

**INSTRUCTION**

To

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

Madam/ Sir,

**Subject:** Reduction of Government litigations- Introduction of monetary limits at the level of Commissioner (Appeals), in **legacy Central Excise & Service Tax matters only** : regarding

**1. Introduction of monetary limits at the level of Commissioner (Appeals) :**

**a.** 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, 1994 the Central Board of Indirect Taxes fixes a monetary limit of **Rs 2,50,000/-** below which appeal shall not be filed with the Commissioner (A).

**b.** This limit would apply for **legacy matters only** and would also be applicable to cases currently pending at the level of Commissioner (Appeals) as well.

**c.** Withdrawal process in respect of pending cases in Commissioner (A), will follow the current practice that is being followed in the withdrawal of Departmental cases from the CESTAT and HC. The monetary limit shall be determined as per the Instruction dated 17.08.2011. All other terms and conditions of concerned earlier instructions apply

**2. Amendment of earlier Instruction dated 04.04.2018:**

The following phrase in the earlier instruction dated 04.04.2018 para 1 is hereby withdrawn:  
*“and Section 131BA of the Customs Act 1962”*

**3. Monthly reports in MPR:**

Since withdrawal of Departmental Appeals is a long drawn activity requiring routine monitoring, there would be a format introduced in the MPR for reporting upon the action taken in this regard. Details of the said cases should also be available in a separate register for further perusal by the Board as and when required. The format of the Tables is in Annexure. The description of the Tables in brief is provided below:

**a. Table X**

**Withdrawal of Departmental appeals at Commissioner (Appeals) Other than clause ‘c’ cases**

**b. Table X -1**

**Withdrawal of Departmental appeals at Commissioner (Appeals)Clause 'c' cases**

**c. Table X-2 Combined position of withdrawals of Departmental Appeals at Commissioner(Appeals)**

**6. Difficulties faced any in implementation of the above Instruction may be brought to notice of the Board.**

(RanjanaJha)  
JS (Judicial Cell)

Annexure

Table X

Withdrawal of Departmental appeals at Commissioner (Appeals)

Other than clause 'c' cases

As on (Last working day)--/--/--

Position of withdrawal of Departmental appeals at the level of Commissioner (appeals)				
S No	I. Zones (in alphabetical order)	II. Identified	III. Filed	IV. Withdrawn
	Total			

Table X -1

Withdrawal of Departmental appeals at Commissioner (Appeals)

Clause 'c' cases

As on (Last working day)--/--/--

Position of withdrawal of Departmental appeals at the level of Commissioner (appeals)				
S No	I. Zones (in alphabetical order)	II. Identified	III. Filed	IV. Withdrawn
	Total			

Table X-2

Combined position of withdrawals of Departmental Appeals at Commissioner(Appeals)

(Tables X plus X-1)

As on (Last working day)--/--/--

Total Position of withdrawal in Departmental Cases ( existing limits Table A and exclusion sub clause c cases Table A1)										
S No	I. Zones (in alphabetical order)	II. Identified			III. Filed			IV. Withdrawn		
	Other than clause 'c'	Other	Clause 'c'	TOTAL(a+b)	Other	Clause 'c'	TOTAL(d+e)	Other	Clause 'c'	TOTAL(g+h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Total										

Table S-3

Remaining to be Filed/Withdrawn

As on (Last working day)--/--/--

Cases remaining to be filed and withdrawn vis a vis Table X-2							
S No	I. Zones (in alphabetical order)	II. Remaining to be filed*			III. Remaining to be withdrawn**		
	Other than clause 'c'	Other	Clause 'c'	TOTAL(a+b)	Other	Clause 'c'	TOTAL(a+b)
	Total						

\*identified minus filed in Table X-2

\*\*filed minus withdrawn in Table X-2