



प्रधान आयुक्त कार्यालय /Office of the Principal Commissioner

केन्द्रीय उत्पाद शुल्क आयुक्तालय, लुधियाना
Central Excise Commissionerate, Ludhiana
मुख्यालय - फ ब्लोक, रिशी नगर लुधियाना
Headquarter - F-Block, Rishi Nagar, Ludhiana.

फा सं : IV(16) Tech/Trade Notice/Ldh/07/2013 / 5507-26 दिनांक: .09.2016
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Public Notice No.07/CE/Ldh/2016

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

Kind attention of all the manufacturers, Service providers, members of Trade & Industries and other concerned is invited to instructions issued by the Central Board of Excise & Customs 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 vide F.No 390/Misc/163/2010-JC dated 17.08.2011 whereby 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. 10,00,000/-
2.	HIGH COURTS	Rs. 15,00,000/-
3.	SUPREME COURT	Rs. 25,00,000/-

2. However, there are certain exceptions to above mentioned monetary limits, as adverse judgments relating to the following will be contested irrespective of the amount involved:-

- Where the Constitutional validity of the provisions of an Act or Rule is under challenged.
- Where Notification/Instruction/ Order or Circulars has been held illegal or ultra vires.
- Classification and refunds issues which are of legal and/or recurring nature.

3. All the associations of Trade & Industries are requested to bring the contents of this Public Notice to the notice of their constituents, so that they may bring such cases to the notice of this Commissionerate.

के जे चौधरी
(के जे चौधरी) 12/9/16
प्रधान आयुक्त