



भारत सरकार/Government of India  
प्रधान आयुक्त का कार्यालय /Office of the Principal Commissioner  
केन्द्रीय उत्पाद शुल्क एवं सेवा कर / Central Excise & Service Tax, Patna  
एनेक्सी भवन, केंद्रीय राजस्व भवन, बीरचंद पटेल पथ, पटना।  
C. R (Annexe) Building, Bir Chand Patel Marg, Patna-800001.

**Trade Notice: 08/2016-17**

**Date: 23/08/2016**

व्यापार, उद्योग एवं सम्बंधित प्रतिष्ठान का ध्यान वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, नई दिल्ली द्वारा निम्न विषय पर दिनांक 11.12.2016 संचिका सं० 390/Misc./163/2010-JC की ओर आकर्षित किया जाता है।

Attention of the trade is invited vide F. No. 390/Misc./163/2010-JC dated 11.12.2015 issued by Government of India, Ministry of Finance, Department of Revenue, CBEC, New Delhi regarding reduction of Government litigation providing monetary limits for filing appeals by the Department before CESTAT/High Courts and Supreme Court.

परिपत्र की विषयवस्तु नीचे दी गई है:-

The contents of the aforesaid circular are reproduced below:-

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

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:

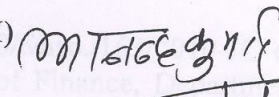
S. No.	Appellate Forum	Monetary Limit
1	CESTAT	Rs. 10,00,000/-
2	HIGH COURTS	Rs. 15,00,000/
3	SUPREME COURTS	Rs. 25,00,000/-

1.2. 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".

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

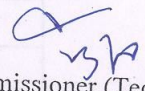
2. केन्द्रीय उत्पाद शुल्क एवं सेवाकर आयुक्तालय, पटना, के क्षेत्राधिकार में आनेवाले सभी व्यापार समितियों/वाणिज्य मंडलों/आर.ए.सी. के सदस्यों (संगठित एवं लघु उद्योग), से अनुरोध है की इस व्यापार सूचना के विषयवस्तु की ओर अपने घटक सदस्यों और अन्य सभी सम्बंधित का ध्यान आकृष्ट करें।

(Issued in File C. No. IV(39)38/Tech/CCE/PAT/14/Pt-I)

  
(Anand Kumar)  
Joint Commissioner

To  
As per Mailing List.

- C. No. IV(39)38/Tech/CCE/PAT/14/Pt-I | 273-05 Date: 23/08/2016
- Copy forwarded for information & needful:-
01. The Commissioner, Central Excise & Service Tax, Ranchi-I/Jamshedpur/Dhanbad/Audit Patna
  02. The Joint Commissioner (CCO), Central Excise & Service Tax, Ranchi Zone, Patna (uploaded on Commissionerate website; list of cases for withdrawal, assesses also intimated by letters)
  03. The Deputy/Assistant Commissioner, Central Excise & Service Tax Division-Patna-I / Patna-II / Service-Tax Patna / Muzaffarpur / Gaya / Bhagalpur for necessary action please.
  04. The Deputy/Assistant Commissioner, Central Excise & Service Tax Hqrs., Legal/Tribunal/RRA Branches for necessary action please.
  05. P.S to the Principal Commissioner, Central Excise & Service Tax, Patna
  06. The Superintendent(Systems), Central Excise, Patna. It is also requested to place the T.N on the Commissionerate website.
  07. Notice Board
  08. Guard file.

  
Dy. Commissioner (Technical)  
Central Excise & Service Tax, Patna