

F.No.390/Misc./163/2010-JC/Pt-III
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise & Customs)

INSTRUCTION

New Delhi, 27th April , 2016

To,

1. All Principal Chief Commissioners / Chief Commissioners and of Central Excise, Service Tax and Customs.
2. Chief Commissioner (AR), Customs, Excise & Service Tax Appellate Tribunal.
3. All Principal Commissioners /Commissioners of Central Excise, Service Tax and Customs
4. All Commissioners (AR), New Delhi, Mumbai, Chennai, Kolkata, Bangalore & Ahmedabad, Customs, Excise & Service Tax Appellate Tribunal.
5. <webmaster.cbec@icegate.gov.in>

Sub:- Monetary Limit for Filing Appeal in the Tribunal / Court-reg.

Sir/ Madam,

Your attention is invited to Board's instructions of even number ;

- (a) dated 17.12.2015 by which the Board had fixed monetary limits below which appeal shall not be filed in the Tribunal/Courts by the Department,
- (b) dated 26.12.2014 clarifying that the instruction shall apply to case of recurring nature and no appeal shall be filed in cases of recurring nature if the amount involved is less than the prescribed threshold.

2. After the amendments made in the instruction dated 17.08.2011 by the instruction dated 17.12.2015, paragraph 3 of the instruction dated 26.12.2014 is amended as follows:

It is hereby clarified that the existing Instruction regarding applicability of monetary limits to cases of recurring nature need to be examined in light of sub-clause 'c' added vide instruction dated 17.12.2015. Therefore, in all cases, of "classification and refund issues which are of legal and/or recurring nature", appeals wherever merited will be filed irrespective of the amount involved.

3. The above clarification may be taken note of while processing appeals before the Tribunal and Courts. Difficulties faced, if any, may be brought to the notice of the Board.

(Rohit Singhal)
Dy. Secretary (Review)