

**F. No. 390/Misc/116/2017-JC**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes & Customs**  
**(Judicial Cell)**  
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'B' Wing, 4<sup>th</sup> Floor, HUDCO VISHALA Building  
Bhikaji Cama Place, R. K. Puram, New Delhi-66

Date - 22.08.2019

**INSTRUCTION**

To

1. All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Customs/ Customs (Preventive)/ GST & CX;
2. All Principal Director Generals/ Director Generals under CBIC;
3. Chief Commissioner (AR); Commissioner (Legal), Principal Commissioner, Directorate of Legal Affairs, CBIC;
4. [webmaster.cbic@icegate.gov.in](mailto:webmaster.cbic@icegate.gov.in)

Subject: Reduction of Government Litigation –Raising of monetary limits for filing appeals by the Department before CESTAT/High Courts and Supreme Court in Legacy Central Excise and Service Tax-regarding.

In exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 and made applicable to Service Tax vide Section 83 of the Finance Act, 1994, the Central Board of Indirect Taxes and Customs fixes the following monetary limits below which appeal shall not be filed in the CESTAT, High Courts and Supreme Court.

S. No.	Appellate Forum	Monetary Limit
1.	CESTAT	Rs. 50,00,000/-
2.	High Courts	Rs. 1,00,00,000/-
3.	Supreme Court	Rs. 2,00,00,000/-

2. This instruction applies only to legacy issues i.e. matters relating to Central Excise and Service Tax, and will apply to pending cases as well.
3. Withdrawal process in respect of pending cases in above forums, as per the above revised limits, will follow the current practice that is being followed for the withdrawal of cases from the Supreme Court, High Courts and CESTAT. All other terms and conditions of concerned earlier instructions will continue to apply.
4. It may be noted that issues involving substantial questions of law as described in para 1.3 of the instruction dt 17.08.2011 from F. No. 390/Misc/163/2010-JC would be contested irrespective of the prescribed monetary limits.
5. Since withdrawal of Departmental Appeals is a long drawn activity requiring routine and constant monitoring, formats have been introduced in the Monthly Performance Report for all field formations to send monthly reports regarding status of withdrawal of appeals in the MPR (refer table P/P-1). Details of the said cases should also be available in a separate register for further perusal by the Board as and when required. Tables are in the Annexure-A attached. The description of the Tables in brief is provided below.
  - a) Table P: Position of withdrawal with reference to raised monetary limits SC/HC/CESTAT (as per instruction dated 22/08/2019)
  - b) Table P-1: Remaining to be filed/withdrawn SC/HC/CESTAT.

  
22.8.2019

(Rohit Singhal)  
Director (Review)

**Annexure –A**

**Table P  
Raised Monetary limits  
(as per Instruction dated 22/08/2019)**

As on (Last working day)-  
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Position of withdrawal in Departmental Cases raised monetary limits SC 1Crore -2 Crores) / HC 50 lakhs -1 Crore/ CESTAT 20 lakhs-50 Lakhs													
S No	I. Zones (in alphabetical order)	II. Identified				III. Filed				IV. Withdrawn			
		SC	HC	CESTAT	TOTAL	SC	HC	CESTAT	TOTAL	SC	HC	FILED	WITHDRAWN
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)

**Table P -1  
Cases remaining to be filed / withdrawn  
(as per Instruction dated 22/08/2019)**

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

Remaining to be Filed /Withdrawn									
S No	I. Zones (in alphabetical order)	I. Remaining to be filed*				II. Remaining to be withdrawn**			
		SC	HC	CESTAT	Total	SC	HC	CESTAT	Total
		(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)

\*identified minus filed in Table P

\*\*filed minus withdrawn in Table P