



Indirect Tax Alert

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Enhancement of monetary limits for filing Departmental appeals

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Synopsis

Central Board of Indirect Taxes & Customs (CBIC) has raised the monetary limits for filing Departmental appeals before CESTAT, High Court and Supreme Court respectively.

Revised monetary limits for Departmental appeals

- CBIC has fixed the following monetary limits below which appeal shall not be filed by the Department in the CESTAT, High Court and Supreme Court:

Sr. No.	Appellate Forum	Present limit for filing appeal (In INR)	Enhanced Limit (In INR)
1.	CESTAT	10,00,000	20,00,000
2.	High Court	15,00,000	50,00,000
3.	Supreme Court	25,00,000	1,00,00,000

- The above limits shall be applicable to new as well as pending appeals, relating to Central Excise and Service tax matters.
- The above limit shall not be applicable to issues involving substantial questions of law as per the earlier Circular dated 17 August 2011.
- Department to withdraw their appeals below the abovementioned threshold in due course.

Source: Circular F.No. 390/Misc./116/2017-JC dated 11 July 2018

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