

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

New Delhi , 30<sup>th</sup> December ,2016

**INSTRUCTION**

To,

1. All Principal Chief Commissioners / Chief Commissioners and Directors General under the Central Board of Excise and Customs.
2. Chief Commissioner (AR), All Commissioners (AR), Customs, Excise & Service Tax Appellate Tribunal.
3. All Principal Commissioners /Commissioners of Customs/Central Excise/Service Tax/ Commissioner, Directorate of Legal Affairs.
4. [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)

Sir/ Madam,

**Sub:- Reduction of Government litigation - providing monetary limits for filing appeals by the Department before the High Courts – regarding**

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,1994 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 17.12.2015, Central Board of Excise & Customs fixes the monetary limit below which appeal shall not be filed in the High Court as Rs.20,00,000/-.

2. Except for the above all other terms and conditions of earlier instructions dated 17.8.2011 & 17.12.2015 stands.

  
(Anuj Agarwal)

Officer on Special Duty-Judicial Cell