

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

Service Tax Appeal No. 65 of 2011

[Arising out of OIA-SKSS-177-SRT-II-2010 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-II]

C.C.E. & S.T.-Vadodara-ii

1st Floor, Room No.101,
New Central Excise Building,
Vadodara, Gujarat- 390023

.....Appellant

VERSUS

M/s Gujarat Insecticides Ltd

Plot No. 805/806, GIDC,
Ankleshwar, Gujarat

.....Respondent

APPEARANCE:

Sh. S. K. Shukla, Authorized Representative for the Appellant
Sh. Dhaval shah, Advocate for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

FINAL ORDER NO.A/ 11026 /2019

DATE OF HEARING: 24.06.2019
DATE OF DECISION: 24.06.2019

RAMESH NAIR

The Revenue filed this application against Order in Appeal No. OIA-SKSS-177-SRT-II-2010 dated 21.10.2010.

2. On perusal of records of the appeal, we find that in appeal, amount involved is less than Rs. 20 lakhs. In terms of Board's circular on Government's litigation policy instruction F.No. 390/Misc/116/2017-JC dated 11.07.2018, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 20 lakhs. Accordingly, the appeal is dismissed on the ground of Government's litigation policy without going into the merit of appeal.

(Dictated & pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**