

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 178 of 2012

[Arising out of Order-in-Appeal No OIA-RKA/315-316/SRT-I/2011 dated 25.01.2012 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

Commissioner of Central Excise & ST, Surat **Appellant**

NEW BUILDING...OPP. GANDHI
BAUG, CHOWK BAZAR,
SURAT, GUJARAT-395001

VERSUS

Bindal Exports Pvt Limited **Respondent**

270, Bindal House,
Kadodara Road, Kumbharia,
SURAT - GUJARAT

APPEARANCE :

Shri Gobind Jha, Superintendent (AR) for the Appellant-Revenue
None for the Respondent

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

FINAL ORDER NO. A/11034 / 2019

DATE OF HEARING : 27.06.2019

DATE OF DECISION: 27.06.2019

RAMESH NAIR

On perusal of the record, we find that amount involved is less than Rs. 20 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide 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 merits of the appeal.

(Dictated and pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**