

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 140 of 2012

[Arising out of Order-in-Appeal No OIA-CS/302/SURAT-II/2010 dated 30.11.2011 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

Commissioner of Central Excise & ST, Surat

.... Appellant

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

VERSUS

M/s. Meghmani Organics Limited

.... Respondent

Plot No. 5000/11b, 5030, 31, 32,
GIDC, ANKLESHWAR, GUJARAT .

APPEARANCE :

Shri Gobind Jha, Superintendent (AR) Advocate for the Appellant
Shri Amal Dave, Advocate for the Respondent

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

FINAL ORDER NO. A/11040 / 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)**

