

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

REGIONAL BENCH : COURT NO – 3

Excise Appeal No. 245 of 2011-DB

(Arising out of OIO No.- 86-87/2010-BVR-/KCG/COMMR-A-/AHD dated 19/11/2010 passed by Commissioner of Central Excise-BHAVNAGAR)

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

Appellant

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar,
Gujarat
364001

-VERSUS-

Gujarat Plastic Industries and Swastik Plastic Industries Respondent

Block No. 813, Survey No. 707, Kothari Industrial Estate No. 1, At-Santej,
Tal-Kalol,
Gandhinagar
Gujarat

Present For the Appellant : Shri T.K. Sikdar, Asst. Commr.(AR)

Present For the Respondent : Shri M.A. Patel, Consultant

CORAM:

HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

HON'BLE MEMBER (TECHNICAL), MR. RAJU

ORDER NO. AJ 11132 / 2019

Date of Hearing: 09/07/2019

Date of Decision: 09/07/2019

RAMESH NAIR

On perusal of records of the appeal, we find that 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 merits of appeal.

(Dictated and pronounced in the open court)

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

**(Raju)
Member (Technical)**