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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.450 of 2012

[Arising out of Order-in-Appeal No OIA-17-18/2012-BVR-/COMMR-A-/RBT/RAJ passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

C.C.E. & S.T.-Rajkot .... **Appellant**

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

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

APPEARANCE :

Sh. S.N.Gohil, (AR) for the Appellant
Sh. M.A.Patel, Consultant for the Respondent

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

FINAL ORDER NO. A/ 11618 /2019

DATE OF HEARING: 30.08.2019
DATE OF DECISION: 30.08.2019

RAMESH NAIR

The Revenue filed this application against Order in Appeal No. OIA- No OIA-17-18/2012-BVR-/COMMR-A-/RBT/RAJ.

2. On perusal of records of the appeal, we find that in appeal, amount involved is less than Rs. 50 lakhs. In terms of Board's circular on Government's litigation policy instruction F.No. 390/Misc/116/2017-JC dated 22.08.2019, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 lakhs. Accordingly, the appeal is dismissed on the ground of Government's litigation policy without going into the merit of appeal.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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