

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 17 of 2011

[Arising out of Order-in-Appeal No OIA-SKSS/225/VAPI/2010 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI]

C.C.E. & S.T. Vapi

.... Appellant

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi-Gujarat-396191

VERSUS

M/s Sterling Generators Pvt. Ltd.

.... Respondent

Survey No. 59, 343/1, Village-Kala, Kherdi, Khanvel,
Silvassa-Dadra & Nagar Haveli

APPEARANCE :

Sh. T.K. Sikdar, Assistant Commr. (AR) for the Appellant
Sh. Ishan Bhatt, Advocate for the Respondent

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

FINAL ORDER NO. A/ 11616/ 2019

DATE OF HEARING : 23.08.2019

DATE OF DECISION: 23.08.2019

RAMESH NAIR

The Revenue filed this application against Order in Appeal No. OIA-SKSS/225/VAPI/2010.

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)**