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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 667 of 2012

[Arising out of Order-in-Appeal No OIA-CS/28/DMN/VAPI-I/2012-13 dated 10.05.2012 passed by Commissioner (Appeal) of Central Excise & ST, Vapi]

Commissioner of Central Excise & ST, Vapi .... Appellant
3RD FLOOR ADARSH DHAM
BUILDING, VAPI-DAMAN ROAD,
VAPI OPP.VAPI TOWN POLICE
STATION, VAPI, GUJARAT
396191

VERSUS

Themis Medicare Limited .... Respondent
Plot No. 69-A, GIDC,
VAPI, GUJARAT

APPEARANCE :

Shri S.N. Gohil, Superintendent (AR) for the Appellant
None for the Respondent

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

FINAL ORDER NO. A/11650 / 2019

DATE OF HEARING : 03.09.2019
DATE OF DECISION: 03.09.2019

RAMESH NAIR :

On perusal of the record, we find that amount involved is less than Rs. 50 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide 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 merits of the appeal.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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