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

REGIONAL BENCH - COURT NO. 3

Service Tax Miscellaneous (CO) Application No. 10770 of 2017
Service Tax Miscellaneous (COD) Application No. 10771 of 2017
(On behalf of Respondent)
in
Service Tax Appeal No.11527 of 2017

[Arising out of OIA-AHM-EXCUS-003-APP-298-301-16-17 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

C.C.E. & S.T.-Ahmedabad-iii .... **Appellant**
Custom House, 2nd Floor, Opp. Old Gujarat High Court,
Navrangpura, Ahmedabad,
Gujarat-3800091

VERSUS

Vanikar Club .... **Respondent**
Near Muncipal Ground, Mehsana
Gujarat- 384001

APPEARANCE :
Sh. G. Jha, (AR) for the Appellant
Sh. None appeared for the Respondent

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

FINAL ORDER NO. A/ 11700 /2019

DATE OF HEARING: 05.09.2019
DATE OF DECISION: 05.09.2019

RAMESH NAIR

The Revenue filed this application against Order in Appeal No. OIA-AHM-EXCUS-003-APP-298-301-16-17.

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. COD is allowed and CO also stand disposed of.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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