

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No.12082 of 2014

[Arising out of OIA-AHM-SVTAX-000-APP-339-13-14 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD]

C.S.T. & S.T.-Ahmedabad

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

.... Appellant

VERSUS

M/s Shakti Cargo Forwarders

882/7-871, Sarkhej Bavla Highway,
Nr, Hotel Karnavati, Village : Rajoda,
Taluka : Bavla, Ahmedabad Gujarat.

.... Respondent

APPEARANCE :

Sh. G. Jha, (AR) for the Appellant

Sh. N. K. Tiwari, Consultant for the Respondent

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

FINAL ORDER NO. A/ 11698 /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-SVTAX-000-APP-339-13-14.

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)**