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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 13022 of 2018
E/CO/10078/2019

[Arising out of Order-in-Appeal No OIA-CCESA-SRT-APPEAL-PS-168-2018-19 dated 24.07.2018 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

Commissioner of Central Excise & ST, Daman .... Appellant
3rd Floor Adarsh Dham Bldg.
Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Gujarat-396191

VERSUS

Panama Petrochem Limited .... Respondent
Plot No 78/2, Daman Industrial
Estate, Palycab Road, Kadaiya,
Daman-396210.

APPEARANCE :
None for the Appellant
Shri Gobind Jha, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. A/11753 / 2019

DATE OF HEARING/ DECISION : 12.09.2019

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. Cross objection also disposed of.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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