

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 11265 of 2018

[Arising out of Order-in-Appeal No OIA-CCESA-SRT-APPEAL-PS-370-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

C.C.E. & S.T. Daman

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

.... Appellant

VERSUS

M/s Meklon Metal Pvt. Ltd.

Plot No. 90, Bharat Industrial Estate,
Bhimpore, Nani Daman,
Daman,Gujarat-396210

.... Respondent

APPEARANCE :

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

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

FINAL ORDER NO. A/11779/2019

DATE OF HEARING : 13.09.2019

DATE OF DECISION: 13.09.2019

RAMESH NAIR

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)**

Neha