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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 477 of 2012
Excise Cross Objection No. 32 of 2012

[Arising out of OIA-65-66/2012/AHD-III/KANPAZHAKAN/COMMR-A-/AHD passed by Commissioner of Central Excise-AHMEDABAD-III)

C.C.E. & S.T.-Ahmedabad-iii **........Appellant**
Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

M/s. Umasree Texplast Pvt Ltd **........Respondent**
728/1, Moti Bhoyan, Kalol- Khatraj Road, Kalol,
Gandhinagar, Gujarat .

WITH

1) **Excise Appeal No. 10774 of 2013 (C.C.E & S.T-Ahmedabad-iii Vs. Victory Ceratech Pvt Ltd)**
2) **Service Tax Appeal No. 11380 of 2013 with Service Tax Cross Objection No.12360 of 2013 (C.C.E & S.T-Ahmedabad-iii vs Himalaya Equipments)**
3) **Service Tax Appeal No. 13168 of 2013 (C.C.E & S.T-Ahmedabad-iii vs. Devjeet Construction Company)**
4) **Excise Appeal No. 10552 of 2014 (C.C.E & S.T-Daman Vs. Wockhardt Ltd)**
5) **Excise Appeal No. 11615 of 2014 with Excise Cross Objection No.14371 of 2014 (C.C.E & S.T-Ahmedabad-iii vs Shah Tiles Pvt Ltd)**
6) **Excise Appeal No. 11995 of 2014 with Excise Cross Objection No.14884 of 2014 (C.C.E & S.T-Ahmedabad-iii vs. Eureka Tiles Ltd)**
7) **Excise Appeal No. 12182 of 2014 with Excise Cross Objection No.14883 of 2014 (C.C.E & S.T-Ahmedabad-iii vs. Praful Nandkishore Gattani Director)**
8) **Service Tax Appeal No. 13736 of 2014 with Service Tax Cross Objection No.10126 of 2015 (C.C.E & S.T-Ahmedabad-iii vs. Ramesh I Patel)**
9) **Service Tax Appeal No. 10386 of 2015 with Service Tax Cross Objection No.10430 of 2015 (C.C.E & S.T-Ahmedabad-iii vs. Krishna Construction)**
10) **Service Tax Appeal No. 10682 of 2015 (C.C.E & S.T-Ahmedabad-iii vs. I M Mistry And Sons)**

11) Service Tax Appeal No. 10394 of 2016 (C.C.E & S.T-Ahmedabad-iii vs. Kalpataru Power Transmission Ltd)
12) Service Tax Appeal No. 10704 of 2016 with Service Tax Cross Objection No.10350 of 2016 (C.S.T & S.T-Ahmedabad vs. Flamingo Transworld Pvt Ltd)
13) Service Tax Appeal No. 12069 of 2017 with Service Tax Cross Objection No.10212 of 2018 (C.C.E & S.T-Ahmedabad-iii vs. Greenways)
14) Excise Appeal No. 11996 of 2018 (C.C.E & S.T-Ahmedabad-iii vs. Zest Packers P Ltd)
15) Excise Appeal No. 11998 of 2018 (C.C.E & S.T-Ahmedabad-iii vs. Zest Packers P Ltd)
16) Excise Appeal No. 12002 of 2018 (C.C.E & S.T-Ahmedabad-iii vs. Mukesh Majethia)
17) Excise Appeal No. 12171 of 2018 with Excise Cross Objection No.10910 of 2018 (C.C.E & S.T-Surat-i vs. Shrikrishnashray I Pvt Ltd)
18) Excise Appeal No. 12773 of 2018 (C.C.E & S.T-Ahmedabad-iii vs. Wonder Packaging Industries)
19) Excise Appeal No. 12775 of 2018 (C.C.E & S.T-Daman vs. Huhtamaki Ppl Ltd)
20) Service Tax Appeal No. 12692 of 2018 with Service Tax Cross Objection No.10990 of 2018 (C.C.E & S.T-Daman vs. Hotel Sea Rock Inn)

[Arising out of OIA-193-2012-AHD-III-SKS-COMMR-A-AHD passed by Commissioner of Central Excise-AHMEDABAD-III]

[Arising out of OIA-34/2013/AHD-III/SKS/COMMR-A/AHD passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-87/2013-AHD-III-/SKS/COMMR-A-/AHD passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-DMN-EXCUS-000-APP-234-13-14 passed by Commissioner of Central Excise, Customs and Service Tax-DAMAN]

[Arising out of OIA-AHM-EXCUS-003-APP-339-340-13-14 passed by Commissioner of Central Excise-AHMEDABAD-III]

[Arising out of OIA-AHM-EXCUS-003-APP-342-343-13-14 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-AHM-EXCUS-003-APP-067-14-15 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-AHM-EXCUS-003-APP-096-14-15 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-AHM-EXCUS-003-APP-144-14-15 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]

[Arising out of OIA-AHM-EXCUS-003-APP-047-15-16 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-III]
[Arising out of OIA-AHM-SVTAX-000-APP-138-15-16 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD]
[Arising out of OIA-AHM-EXCUS-003-APP-072-17-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]
[Arising out of OIA-AHM-EXCUS-003-APP-0270-276-17-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]
[Arising out of OIA-CCESA-SRT-APPEAL-PS-792-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]
[Arising out of OIA-AHM-EXCUS-003-APP-09-18-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]
[Arising out of OIA-CCESA-SRT-APPEAL-PS-109-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]
[Arising out of OIA-CCESA-SRT-APPEAL-PS-018-019-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

APPEARANCE:

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

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

FINAL ORDER NO. A/ 11786-11806 /2019

DATE OF HEARING : 16.09.2019
DATE OF DECISION: 16.09.2019

RAMESH NAIR

The Revenue filed these appeals against Order in Appeal No.s OIA-65-66/2012/AHD-III/KANPAZHAKAN/COMMR-A-/AHD,OIA-193-2012-AHD-III-SKS-COMMR-A-AHD,OIA-34/2013/AHD-III/SKS/COMMR-A/AHD,OIA-DMN-EXCUS-000-APP-234-13-14,OIA-87/2013-AHD-III-/SKS/COMMRA/AHD,OIA-AHM-EXCUS-003-APP-339-340-13-14,OIA-AHM-EXCUS-003-APP-342-343-13-14,OIA-AHM-EXCUS-003-APP-067-14-15,OIA-AHM-EXCUS-003-APP-096-14-15,OIA-AHM-EXCUS-003-APP-144-14-15,OIA-AHM-EXCUS-003-APP-047-15-16, OIA-AHM-SVTAX-000-APP-138-15-16, OIA-AHM-EXCUS-003-APP-072-17-18, OIA-AHM-EXCUS-003-APP-0270-276-17-18, OIA-CCESA-SRT-APPEAL-PS-792-2017-18, OIA-

AHM-EXCUS-003-APP-09-18-19, OIA-CCESA-SRT-APPEAL-PS-109-2018-19, OIA-CCESA-SRT-APPEAL-PS-018-019-2018-19 respectively.

2. On perusal of records of the appeals, we find that in all the appeals, 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 appeals are dismissed on the ground of Government's litigation policy without going into the merit of appeal. Cross objection also stand disposed of.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

PRACHI