

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No. 10608 of 2015

[Arising out of Order-in-Appeal No OIA-RJT-EXCUS-000-APP-236-14-15 passed by Commissioner of Central Excise and Service Tax-RAJKOT]

C.C.E. & S.T., Rajkot

.... Appellant

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

VERSUS

M/s Patel Infrastructure Pvt. Ltd.

.... Respondent

Kalawad Road Rajkot
Rajkot-Gujarat

APPEARANCE :

Sh. S.N. Gohil, Superintendent (AR) for the Appellant
Sh. Jigar Shah (Advocate) appeared for the Respondent

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

FINAL ORDER NO. A/ 11837 /2019

DATE OF HEARING : 25.09.2019

DATE OF DECISION: 25.09.2019

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)**

**(Raju)
Member (Technical)**