

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 896 of 2011

[Arising out of Order-in-Appeal No OIA-RKA/169/SRT-I/2011 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

C.C.E. & S.T., Surat-I

.... Appellant

New Building...Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

VERSUS

M/s Span Diagnostics Ltd.

.... Respondent

Plot No. 336, 338 & 340, Road No. 3,
Gidc, Sachin, Surat-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/ 11838 /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)**