

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 10889 of 2018

[Arising out of Order-in-Original No OIO-C-EX-01-REM-ADJ-COMMR-VAD-II-2017-18 dated 27.12.2017 passed by Commissioner of Central Excise & ST, Vadodara]

Commissioner of Central Excise & ST, Vadodara Appellant

1st Floor, Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

VERSUS

General Motors India Pvt. Limited

.... Respondent

Chandrapura Industrial Estate, Halol,
PANCHMAHALS, GUJARAT-389351.

APPEARANCE :

Shri T.G. Rathod, Joint Commissioner (AR) for the Appellant-Revenue
Shri Anand Nainawati, Advocate, for the Respondent

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

FINAL ORDER NO. A/11835/2019

DATE OF HEARING/ DECISION : 26.09.2019

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.

(Dictated and pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**