

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH : COURT NO - 3

Service Tax Appeal No. 598 of 2010-DB

(Arising out of OIA No. 251/2010-STC-/MM/COMMR-A-/AHD dated 23.08.2010 passed by Commissioner of Service Tax-SERVICE TAX - AHMEDABAD)

C.S.T., Service Tax-Ahmedabad

...Appellant

C. Ex Bhavan,
Nr Panjrapole & Polytechnic, Ambavadi,
Ahmedabad,
Gujarat, 380015

-Versus-

Modern Construction Co Pvt. Ltd.

...Respondent

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad,
Gujarat, 380015

WITH

Service Tax Miscellaneous Application no. 11012 of 2013

(On behalf of the Respondent)

Service Tax Appeal No. 10043 of 2013-DB

(Arising out of OIA No. 204-205/2012-STC-/AK/COMMR/-A-/AHD dated 07.09.2012 passed by Commissioner of Central Excise and Service Tax-SERVICE TAX - AHMEDABAD)

C.S.T., Service Tax-Ahmedabad

...Appellant

C. Ex Bhavan,
Nr Panjrapole & Polytechnic, Ambavadi,
Ahmedabad,
Gujarat, 380015

-Versus-

Modern Construction Co Pvt. Ltd.

...Respondent

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad,
Gujarat, 380015

Present For the Appellant : Shri S.N. Gohil, Supdt (AR)

Present For the Respondent : None

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. A/ 11897-11898/2019

Date Of Hearing : 20/09/2019

Date of Decision: 20/09/2019

RAMESH NAIR

On perusal of records of the appeal, we find that in each 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 appeals are dismissed on the ground of Government's litigation policy without going into the merit of appeals. CO is also disposed of.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Diksha