

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

REGIONAL BENCH- COURT NO.3

**Excise Appeal No. 11903 of 2019**

[Arising out of OIA-CCESA-SRT-APPEAL-PS-005-006-2019-20 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

**C.C.E. & S.T., Daman**

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi  
Opp.Vapi Town Police Station,  
Vapi, Gujarat-396191

**.....Appellant**

*VERSUS*

**M/s. Marudhara Pack Products**

Plot No. 15, Silver Industrial Estate, Pataliya Road Bhimpore  
Daman, Gujarat.

**.....Respondent**

**APPEARANCE:**

Sh. S. K. Shukla, Superintendent (AR) for the Appellant  
None appeared for the Respondent

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

**FINAL ORDER NO. A/ 11899 /2019**

DATE OF HEARING: 03.10.2019

DATE OF DECISION: 03.10.2019

**RAMESH NAIR:**

On perusal of records of the appeal, we find that in this 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)**