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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No. 10165 of 2014

[Arising out of Order-in-Appeal No OIA-183-184/2013-AHD-II-CE/AK/COMMR-A-/AHD dated 30.09.2013 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Commissioner of Central Excise & ST, Ahmedabad .... Appellant
Custom House, First Floor,
Old High Court Road, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

Siddhartha Foods .... Respondent
Plot No. 183/1, Phase-I, GIDC, Naroda,
AHMEDABAD, GUJARAT-382330.

APPEARANCE :

Shri S.N. Gohil, Superintendent (AR) for the Appellant-Revenue
None for the Respondent

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

FINAL ORDER NO. A/11887/2019

DATE OF HEARING/ DECISION : 01.10.2019

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)

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