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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 12590 of 2018
with
Excise Cross Appeal No. 10936 of 2018

[Arising out of OIA-VAD-EXCUS-001-APP-109-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

C.C.E. & S.T.,-Vadodara-i **.....Appellant**
1st Floor...Central Excise Building,Race Course Circle,
Vadodara, Gujarat-390007

VERSUS

M/s. Laxmi Sancks Pvt Ltd **.......Respondent**
11/12, Anand Industrial Estate, Near Borsad Chokdi,
ANAND, GUAJRAT-388001.

APPEARANCE:
Sh. G. Jha, Authorized Representative for the Appellant
Sh. A. Benerjee, Advocate for the Respondent

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

FINAL ORDER NO. A/ 11977 /2019

DATE OF HEARING: 23.10.2019
DATE OF DECISION: 23.10.2019

RAMESH NAIR:

The Revenue filed this appeal against Order in Appeal No. OIA-VAD-EXCUS-001-APP-109-2018-19.

2. 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)

Prachi