

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 16 of 2011

[Arising out of OIA-SKSS/227-228/VAPI/2010 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI]

C.C.E. & S.T., Vapi

4TH FLOOR...ADHARSH DHAM BUILDING,
OPP. TOWN POLICE STATION, VAPI-DAMAN ROAD, VAPI
VAPI, GUJARAT-396191

.....Appellant

VERSUS

Kisan Moulding Ltd.

Survey No. 34/1/1, Village-umerkui, Sayali Road, Opp. PII,
SILVASSA, DADRA & NAGAR HAVELI

.....Respondent

APPEARANCE:

Sh. T.K. Sikdar, Authorized Representative for the Appellant
None appeared for the Respondent

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

FINAL ORDER NO. A/ 12016 /2019

DATE OF HEARING: 16.10.2019

DATE OF DECISION: 16.10.2019

RAMESH NAIR:

The Revenue filed this appeal against Order in Appeal No. OIA-SKSS/227-228/VAPI/2010.

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)**

**(RAJU)
MEMBER (TECHNICAL)**