

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

REGIONAL BENCH : COURT NO - 3

Service Tax Appeal No. 10460 of 2013-DB

(Arising out of OIA No. 117/2012/BVR/SKS/COMMR-A/AHD dated 30.11.2012 passed by Commissioner of Central Excise-BHAVNAGAR)

C.C.E. & S.T.-Bhavnagar

...Appellant

PLOT NO.6776/B-1...SIDDHI SADAN, NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR,
GUJARAT
364001

-Versus-

Smile Please Digital Lab Private Limited

...Respondent

7, Aakashdeep Complex,
Opp Taluka Panchayat Office, Kalanala,
BHAVNAGAR
GUJARAT.

Present For the Appellant : Shri S.K. Shukla, Authorised Representative

Present For the Respondent : None

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. RAJU

FINAL ORDER NO. A/ 12110 /2019

Date Of Hearing : 01/11/2019

Date of Decision: 01/11/2019

RAMESH NAIR

On perusal of records of the appeal in reference to Assistant Commissioner's (A.R.) letter dated 26.09.2019, we find that 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, 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)**