

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

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 12944 of 2013

[Arising out of Order-in-Appeal No OIA-CCEA-SRT-I/SSP-011-084/2013-14 dated 29.05.2013 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

Commissioner of Central Excise & ST, Surat Appellant

New Building, Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

VERSUS

Dashmesh Engg. Works.... Respondent

Plot No. 64, Amba Nagar, Nr. Utsav Apartment,
Surat, Gujarat-395002.

WITH

- (i) **Service Tax Appeal No. ST/12946 of 2013 (Mahalaxmi Ship Builders.) [ST/CO/13662/2013]**
- (ii) **Service Tax Appeal No. ST/12956 of 2013 (Shiv Shakti Enterprise.) [ST/CO/13604/2013]**
- (iii) **Service Tax Appeal No. ST/12957 of 2013 (Jay Ambe Engineering) [ST/CO/13693/2013]**
- (iv) **Service Tax Appeal No. ST/12960 of 2013 (Jyoti Enterprise) [ST/CO/13822/2013]**
- (v) **Service Tax Appeal No. ST/12988 of 2013 (Pramar Brothers) [ST/CO/13513/2013]**
- (vi) **Service Tax Appeal No. ST/12952 of 2013 (Khaitan Engineering)**
- (vii) **Service Tax Appeal No. ST/12953 of 2013 (M A Projects)**
- (viii) **Service Tax Appeal No. ST/12954 of 2013 (K M Blastspray & Coatings)**
- (ix) **Service Tax Appeal No. ST/12983 of 2013 (Indian Ocean Services)**
- (x) **Service Tax Appeal No. ST/12984 of 2013 (Ritik Wood Works)**
- (xi) **Service Tax Appeal No. ST/12986 of 2013 (Dalai Fabricators)**
- (xii) **Service Tax Appeal No. ST/12990 of 2013 (S R Engineering)**

APPEARANCE :

Shri Gobind Jha, 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/12137-12149 / 2019

DATE OF HEARING/ DECISION : 05.11.2019

RAMESH NAIR :

On perusal of the record 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 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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