

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 11031 of 2018

[Arising out of OIA-BHV-EXCUS-000-APP-111-114-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

C.C.E. & S.T., Bhavnagar

.....Appellant

Plot No.6776/B-1. Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimal Chowk,
Bhavnagar, Gujarat-364001

VERSUS

M/s Madhu Silica Pvt. Ltd.

.....Respondent

Du-iv, Plot No. 147, Gidc, Vartej,
Bhavnagar-Gujarat

WITH

Excise Appeal No. 11036 of 2018

[Arising out of OIA-BHV-EXCUS-000-APP-115-120-2017-18 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-BHAVNAGAR]

C.C.E. & S.T., Bhavnagar

.....Appellant

Plot No.6776/B-1. Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimal Chowk,
Bhavnagar, Gujarat-364001

VERSUS

M/s Madhu Silica Pvt. Ltd.

.....Respondent

Du-iv, Plot No. 53,55 & 56/b, Gidc, Chitra,,
Bhavnagar-Gujarat

APPEARANCE :

Sh. L. Patra, Superintendent (AR) for the Appellant
None appeared for the Respondent

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

FINAL ORDER NO. A/ 12188-12189 /2019

DATE OF HEARING : 08.11.2019

DATE OF DECISION: 08.11.2019

RAMESH NAIR

On perusal of records of the appeals, we find that in all the appeals, 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 appeals are 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)

Neha