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

REGIONAL BENCH – COURT NO. 03

Excise Appeal No. 703 of 2012

[Arising out of OIA-49-55/2012-BVR-/COMMR-A-/RBT/RAJ passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

C.C.E. & S.T.-Rajkot **....Appellant**
Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat-360001

VERSUS

M/s. Mepro Pharmaceuticals Pvt Ltd **......Respondent**
Unit-Ii, Q Road, Gidc, Wadhwan City,
Surendranagar, Gujarat

APPEARANCE:
Shri. S.K. Shukla, Superintendent, 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/ 12251 /2019

DATE OF HEARING: 27.11.2019
DATE OF DECISION:27.11.2019

RAMESH NAIR

The Revenue filed this appeal against Order in Appeal No. OIA-49-55/2012-BVR-/COMMR-A-/RBT/RAJ.

2. On perusal of records of the appeal, we find that in the 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 Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Prachi