

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

REGIONAL BENCH - COURT NO. 3

**Excise Appeal No. 169 of 2012-DB**

[Arising out of Order-in-Appeal No OIA- 208-211/2011/COMMR-A-/RBT/RAJ dated 28/11/2011 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT]

**C.S.T.-Service Tax - Rajkot**

CENTRAL EXCISE BHAVAN,  
RACE COURSE RING ROAD...INCOME TAX OFFICE,  
RAJKOT,  
GUJARAT  
360001

.... **Appellant**

*VERSUS*

**Nishant Plastics**

Plot No. G-716, Gidc, Lodhika,  
Kalawad Road, Metoda,  
RAJKOT  
GUJARAT

.... **Respondent**

**APPEARANCE :**

Shri G. Jha, Superintendent (Authorised Representative) for the appellant  
None, for the Respondent

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

**FINAL ORDER NO. A/12534 / 2019**

DATE OF HEARING/ DECISION : 20.12.2019

**RAMESH NAIR**

On perusal of records of the appeal, 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)**

Diksha