# Customs, Excise & Service Tax Appellate Tribunal
## West Zonal Bench At Ahmedabad
REGIONAL BENCH- COURT NO.3

**Service Tax Application (ORS) No. 10725 of 2019**
(On behalf of Applicant)
**in**
**Service Tax Appeal No.454 of 2012**
(Arising out of OIA-718/2012/COMMR-A-/RBT/RAJ passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

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

*VERSUS*

**Payal Electric Decoration** .......**Respondent**
Rajyog Apartment, Virani Chowk,
Tagore Road,Rajkot,Gujarat

**APPEARANCE:**
Shri R. B. Bhashkar, Superintendent (AR) for the Appellant
Shri S. Bissa (Adv.) for the Respondent

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

**Final Order No. A/ 10119 /2020**

DATE OF HEARING: 20.1.2020
DATE OF DECISION: 20.1.2020

**RAMESH NAIR**

On perusal of records of the appeal, we find that in these 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 and pronounced in the open court)

**(RAMESH NAIR)**
**MEMBER (JUDICIAL)**

**(RAJU)**
**MEMBER (TECHNICAL)**

Prachi