

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

Service Tax Application (ORS) No. 10716 of 2019
(On behalf of Applicant)

in

Service Tax Appeal No.11028 of 2019

(Arising out of OIA-RAJ-EXCUS-000-APP-012-2019 passed by Commissioner (Appeals)
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

Shaakar Build Services

.....Respondent

Office No 124, Planery Arcade, Near Bombay Petrol Pump
Gondal Road, Rajkot, Gujarat

APPEARANCE:

Shri R. B. Bhashkar, Superintendent (AR) 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/ 10169 /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