

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 10395 of 2016
[E/CO/10398/2016]

[Arising out of Order-in-Appeal No OIA-AHM-EXCUS-002-APP-0023-15-16 dated 26.10.2015 passed by Commissioner (Appeal) of Central Excise & ST, Ahmedabad]

Commissioner of Central Excise & ST, Ahmedabad Appellant

Custom House, First Floor,
Old High Court Road, Navrangpura,
Ahmedabad, Gujarat-380009

VERSUS

Growmed Life Pharma

.... Respondent

Sub Plot No. 18-19, Survey No. 196/1, 197,
198/1,2,3,200,201,202, Mahalaxmi Industrial Estate,
Iyava, Sanand, AHMEDABAD, GUJARAT

APPEARANCE :

Shri Sanjiv Kinker, Superintendent (AR) for the Appellant-Revenue
None for the Respondent

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

FINAL ORDER NO. A/10303 / 2020

DATE OF HEARING/ DECISION : 28.01.2020

RAMESH NAIR :

On perusal of the record, we find that amount involved is less than Rs. 50 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide 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 merits of the appeal. CO also disposed of.

(Dictated and pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**