

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No.11503 of 2016

(Arising out of OIA-VAD-EXCUS-001-APP-578-2015-16 dated 22/03/2016 passed by
Commissioner of Central Excise and Service Tax-VADODARA-I)

C.C.E. & S.T.-Vadodara-i

1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

.....Appellant

VERSUS

Ami Life Science Pvt Ltd

82/B, Ecp Canal Road,
Vill-Luna, Taluka- Padra,
VADODARA, GUJARAT

.....Respondent

APPEARANCE:

Shri S Airan, Assistant Commissioner (AR) for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10851 /2020

DATE OF HEARING: 13.03.2020

DATE OF DECISION: 13.03.2020

RAMESH NAIR

On perusal of records of the appeal, we find that in this 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)**