

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

REGIONAL BENCH - COURT NO. 3

Excise Appeal No.11597 of 2016

(Arising out of OIA-VAD-EXCUS-001-APP-0066-067-16-17 dated 02/05/2016 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-VADODARA-I)

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

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

.....Appellant

VERSUS

Bodal Chemicals Ptd Unit-vii

Plot No.795 To 803,Main Road
Vill.Karakhadi, Tal.Padra
VADODARA, GUJARAT

.....Respondent

APPEARANCE:

Shri R Bhashkar, Authorized Representative for the Appellant

Shri N K Tiwari, Consultant for the Respondent

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

Final Order No. A/ 10852 /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)**