

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

REGIONAL BENCH- COURT NO. 3

Service Tax Appeal No. 12876 of 2013

(Arising out of OIA-CCEA-SRT-I/SSP-011-084/2013-14 dated 29/05/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

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

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat,
Gujarat - 395001

.....Appellant

VERSUS

Suraj Engineering Co

C/O, Prakashbhai K Patel,
At & Post Magdalla, Katha Street, Karishma,
Surat, Gujarat

.....Respondent

WITH

Service Tax Appeal No. 12995 of 2013

(Arising out of OIA-CCEA-SRT-I/SSP-011-084/2013-14 dated 29/05/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-I)

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

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat,
Gujarat - 395001

.....Appellant

VERSUS

Plus Tech Fabricators Pvt Ltd

B-29, Sargam Complex,
Opp. Bhulka Bhavan, Adajan,
Surat, Gujarat

...Respondent

APPEARANCE:

Shri P.Ganesan, Superintendent (AR)for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10759 -10760 /2023

DATE OF HEARING: 23.03.2023
DATE OF DECISION: 23.03.2023

RAMESH NAIR

In these appeals the amount involved is less than 50 Lacs. Therefore, Revenue's appeals are not maintainable in terms of Government Litigation Policy under Circular No. F. No. 390/Misc/116/2017-JC dated 22.08.2019.

2. Accordingly, the appeals are dismissed on litigation policy.

(Dictated and Pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

C.L. MAHAR
MEMBER (TECHNICAL)

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