

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 11936 of 2014

(Arising out of OIO-AHM-EXCUS-002-COMMR-054-13-14 dated 22/01/2014 passed by Commissioner of Central Excise-AHMEDABAD-II)

C.C.E.-Ahmedabad-ii

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

.....Appellant

VERSUS

Lubi Industries Ltd

Nr Kalyan Mills,
Naroda Road,
Ahmedabad , Gujarat

.....Respondent

APPEARANCE

Shri Rajesh Agarwal, Superintendent (AR) for the Appellant
Shri Sudhanshu Bissa, Advocate for the Respondent

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

Final Order No. A/ 11382 /2023

DATE OF HEARING: 21.06.2023
DATE OF DECISION: 21.06.2023

RAMESH NAIR

Since the amount involved is below 50 Lacs. Revenue's appeal is 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 monetary limit.

(Dictated & Pronounced in the open court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**C.L. MAHAR
MEMBER (TECHNICAL)**