

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

**Appeal No. ST/12327/2018-SM**

[Arising out of OIA-AHM-EXCUS-003-APP-0283-17-18 dated 15.05.2018 passed by the  
Commissioner of Service Tax-AHMEDABAD]

C.C.E. & S.T.,- Ahmedabad-iii

Appellant

Vs

M/s Vanikar Club

Respondent

**Represented by:**

For Appellant: Shri T.K. Sikdar (AR)

For Respondent: None

**CORAM:**

**HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)**

Date of Hearing/Decision: 10.12.2018

**Final Order No. A/ 12816 /2018**

***Per: Ramesh Nair***

The Revenue filed this application against Order in Appeal No. OIA-AHM-EXCUS-003-APP-0283-17-18.

2. On perusal of records of the appeal, we find that in appeal, amount involved is less than Rs. 20 lakhs. In terms of Board's circular on Government's litigation policy instruction F.No. 390/Misc/116/2017-JC dated 11.07.2018, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 20 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)**

Seema