

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10148 of 2013 - DB

(Arising out of OIA-86/2012/CUS/COMMR-A-/AHD dated 26/10/2012 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-Ahmedabad

.....Appellant

Custom House,
Near All India Radio Navrangpura,
Ahmedabad,
Gujarat

VERSUS

Pvc Colouring Compounding & Processing

.....Respondent

64, Gidc, Phase-i,
Naroda Industrial Estate, Naroda,
Ahmedabad, Gujarat

APPEARANCE:

Shri V G Iyengar, Assistant Commissioner (AR) for the Appellant

Shri Shubham Jhajharia, Advocate for the Respondent

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

Final Order No. 12350/2023

DATE OF HEARING: 26.06.2023

DATE OF DECISION: 25.10.2023

RAMESH NAIR

This Revenue's appeal involves the redemption fine of Rs. 1 Lakh and penalty of Rs. 50 Thousands. Accordingly, the appeal is not maintainable in the light of litigation policy under Circular No. 390/MISC./163/2010-JC dated 17.08.2011. Accordingly the appeal is dismissed on the Government's Litigation Policy.

(Pronounced in the open court on 25.10.2023)

**RAMESH NAIR
MEMBER (JUDICIAL)**

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