

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

EXCISE Appeal No. 405 of 2011-SM

[Arising out of OIO-SECTION68-72/FA/COMMISSIONER/02/2010 dated 03/12/2010 passed by Commissioner of Central Excise-AHMEDABAD-II]

C.C.E.-Ahmedabad-ii

...Appellant

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

VERSUS

Deek Printers

...Respondent

Plot No. 65-67, Ashwamegh Industrial Estate,
Village-Changodar, Taluka-Sanand,
Sarkhej Bavla Road,
Ahmedabad, Gujarat

APPEARANCE:

Shri P Ganesan, Superintendent (AR) for the Appellant
Shri. S J Vyas, Advocate for the Respondent

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

FINAL ORDER NO.A / 12376 /2023

DATE OF HEARING/ DECISION:30.10.2023

RAMESH NAIR

On perusal of the record, we find that amount involved is less than Rs. 50 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide 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.

2. Accordingly, the appeal is dismissed as infructuous.

(Dictated & Pronounced in the open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**