

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

REGIONAL BENCH – COURT NO. 03

EXCISE Appeal No. 248 of 2011

[Arising out of OIA-SKSS/273-275/VAPI/2010 dated 16/11/2010 passed by
Commissioner of Central Excise, Customs and Service Tax-VAPI]

C.C.E. & S.T.-Vapi

.....Appellant

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi, Gujarat-396191

VERSUS

Indigo Metal Industries

.....Respondent

A-2, 508, Gidc, Umbergaon,
Valsad, Gujarat

APPEARANCE:

Shri. Ajay Kumar Samota, Superintendent (Authorized Representative) for
the Appellant
None for the Respondent

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

FINAL ORDER NO. A / 12635 / 2023

DATE OF HEARING: 20.11.2023
DATE OF DECISION: 20.11.2023

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 on the ground of Government's litigation policy, without going into merits of the appeal.

(Dictated & Pronounced in the open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

PALAK