

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

REGIONAL BENCH - COURT NO. 3

EXCISE Appeal No. 10418 of 2014

(Miscellaneous Application (EH) No. 10284 of 2021)

[Arising out of Order-in-Original/Appeal No SUR-EXCUS-002-COM-024-13-14 dated 25.10.2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II]

Commissioner of Central Excise & ST, Surat Appellant

New C.Ex Building, Opp. Gandhi Baug,
Chowk Bazar, Surat, Gujarat-395001

VERSUS

Heubach Colour Pvt Limited Respondent

Plot No.9003-9010, Phase Vi,
GIDC, Ankleshwar, BHARUCH, GUJARAT

APPEARANCE :

Shri Prasad Paranjape, Advocate for the Appellant
Shri Dharmendra Kanjani, Superintendent (AR) for the Respondent

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

ORDER NO. A/12343 / 2021

DATE OF HEARING/ DECISION : 01.09.2021

RAMESH NAIR :

Shri Prasad Paranjape learned Counsel appearing on behalf of the assessee-respondent submits that the amount involved is Rs. 7,99,151/- therefore, the appeal is not maintainable on monetary limits.

2. Shri Dharmendra Kanjani, learned Superintendent (AR) appearing for the Revenue fairly concede that amount involved is Rs. 7,99,151/- only. However, he submits that appeal was filed due to the reason that the earlier order of this Tribunal was challenged before the Hon'ble High Court.

3. Considering the submissions made by both sides, we are of the view that the appeal itself can be taken up for disposal as in this appeal the amount involved is Rs.7,99,151/-. As per Government's Litigation Policy instruction F.No. 390/Misc/116/2017-JC dated 22.08.2019, the Revenue is not supposed to file appeal before Tribunal where the amount involved is not exceeding Rs 50 Lakh. Accordingly, the Revenue's appeal is dismissed

on monetary limit. Early hearing has become infructuous and accordingly, the same is also dismissed as infructuous.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

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