

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 11592 of 2015 - DB

(Arising out of OIA-CCESA-VAD-APP-II-/SSP-124/2014-15 dated 31/03/2015 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

C.C.E. & S.T.-Surat-ii

.....Appellant

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

VERSUS

Goldi Green Technologies Pvt Ltd

.....Respondent

Block No. J & 51,
Nh-8, Village-Pipodara,
Taluka-Mangrol,
Surat, Gujarat.

APPEARANCE:

Shri R K Agarwal, Superintendent (AR) for the Appellant
Shri Vikas Mehta, Consultant for the Respondent

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

Final Order No. 12670/2023

DATE OF HEARING: 22.11.2023
DATE OF DECISION: 22.11.2023

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/30/2023-JC dated 02.11.2023, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 Lakhs.

2. Accordingly, the appeals are dismissed in view of aforesaid Government's litigation policy.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**