

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

CUSTOMS Appeal No. 10706 of 2017

(Arising out of OIO-KDL-COMMR-PVRR-108-109-2016-17 dated 22.11.2016
passed by Principle Commissioner Customs, Excise and Service Tax-KANDLA)

C.C. - Kandla

Custom House, Near Balaji Temple
Kandla- Gujarat

...Appellant

VERSUS

Indian Steel Corporation Limited

Survey No. 370, Near Bhimasar Rly, Crossing,
National Highway 8-A, Village: Bhimsar,
Taluka: Anjar Dist, Kutch – 370 240 (Gujarat)

...Respondent

WITH

CUSTOMS Appeal No. 11101 of 2017

(Arising out of OIO-KDL-COMMR-PVRR-108-109-2016-17 dated 22.11.2016
passed by Principle Commissioner Customs, Excise and Service Tax-KANDLA)

C.C. - Kandla

Custom House, Near Balaji Temple
Kandla- Gujarat

...Appellant

VERSUS

Indian Steel Corporation Limited

Survey No. 370, Near Bhimasar Rly, Crossing,
National Highway 8-A, Village: Bhimsar,
Taluka: Anjar Dist, Kutch – 370 240 (Gujarat)

...Respondent

APPEARANCE:

Shri R.R. Kurup , Superintendent (Authorized Representative) for the Appellant
Ms. Dimple Gohil, Advocate appeared for the Respondent

CORAM:

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

Final Order No. 12784-12785/2023

DATE OF HEARING: 08.12.2023
DATE OF DECISION: 08.12.2023

RAMESH NAIR

Since the amount involved is below 50 Lacs. Revenue's appeal is
not maintainable in terms of Government Litigation Policy under Circular
No. F. No. 390/Misc/30/2023-JC dated 02.11.2023.

2. Accordingly, the appeals are dismissed on monetary limit.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha