

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

**REGIONAL BENCH-COURT NO. 3
Customs Appeal No. 11000 of 2022 - DB**

(Arising out of OIA-MUN-CUSTM-000-APP-471-22-23 dated 26/07/2022 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-MUNDRA

.....Appellant

Office Of The Principal Commissionerate Of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

VERSUS

SUNIL METAL CORPORATION

.....Respondent

243 Gidc Industrial Estate
Bhikshuk Grah Road Odhav
Ahmedabad, Gujarat

APPEARANCE:

Shri Satyapal Singh Vikal, Assistant Commissioner (AR) for the Appellant
Shri Amit Laddha, Advocate for the Respondent

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

Final Order No. 12801 /2023

DATE OF HEARING: 06.12.2023
DATE OF DECISION: 06.12.2023

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, 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)**