

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

**REGIONAL BENCH-COURT NO. 3
Customs Appeal No. 10581 of 2021 - DB**

[C/CROSS/10412/2021]

(Arising out of OIO-JMN-CUSTM-PRV-COM-006-20-21 dated 24/03/2021 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV))

C.C.-JAMNAGAR(PREV)

.....Appellant

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat.

VERSUS

J M BAXI AND COMPANY

.....Respondent

Jalpari First Floor Pratap Papace Road
Opp Guru Datatrys Temple
Jamnagar, Gujarat

APPEARANCE:

Shri Ashok Thanvi, Assistant Commissioner(AR) for the Appellant
Shri Gupte, Sr. Manager Legal for the Respondent

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

Final Order No. 12810 /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. Cross also stand disposed of.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**