

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10622 of 2016 – DB

[C/MISC/10308/2023]

(Arising out of OIA-AHD-CUSTOM-000-APP-287-15-16 dated 01/01/2016 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-AHMEDABAD

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

.....Appellant

VERSUS

STICHMAN

501, Sarap, Opp Navjivan Press,
B/h, Gujarat Vidyapith,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri Himanshu P Shrimali, Superintendent (AR) for the Appellant
Shri Dhaval K Shah, Sr. Manager Legal for the Respondent

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

Final Order No. 12802 /2023

DATE OF HEARING: 12.12.2023
DATE OF DECISION: 12.12.2023

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. Misc also stand disposed of.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**