

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10831 of 2022 - DB

(Arising out of OIA-MUN-CUSTM-000-APP-427-22-23 dated 21/06/2022 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

MAXRAN CORPORATION

.....Respondent

4279/5 Jai Mata Market Trinagar
Delhi

APPEARANCE:

Shri Tara Praksah, Deputy Commissioner (AR) for the Appellant
Shri Vikas Mehta, Advocate for the Respondent

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

Final Order No.

DATE OF HEARING/ DECISION: 21.12.2023

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, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 Lakhs.

2. Accordingly, the appeal is dismissed in view of aforesaid government's litigation policy.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**

Raksha