

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 11640 of 2015 - DB

(Arising out of OIA-MUN-CUSTM-000-APP-102-103-15-16 dated 11/06/2015 passed by Commissioner of CUSTOMS-MUNDRA)

C.C.-Mundra

.....Appellant

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

VERSUS

Kalpataru Power Transmission Ltd

.....Respondent

Plot No. 101, Part-iii,
Gidc Estate, Sector-28,
Gandhinagar, Gujarat

APPEARANCE:

Shri Himanshu P Shrimali, Superintendent (AR) for the Appellant

Shri S J Vyas, Advocate for the Respondent

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

Final Order No. 12820/2023

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)**