

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

REGIONAL BENCH- COURT NO.3

CUSTOMS CROSS 16985 OF 2014

(filed by respondent)

in

CUSTOMS Appeal No.13298 of 2014

(Arising out of OIA-225-226/CUS/COMMR-A/JMR dated 24.06.2014 passed by
Commissioner of Customs, Jamnagar (Prev.))

C.C. JAMNAGAR (PREV)

SHARDA HOUSE...BEDI BANDAR ROAD,
OPP. PANCHAVATI,
JAMNAGAR-GUJARAT

.....Appellant

SHRI SAIBABA SHIP BREAKING COMPANY

204/304, PRITHVI COMPLEX,
KALANALA, BHAVNAGAR,-GUJARAT

.....Respondent

VERSUS

APPEARANCE:

Shri Sanjay Kumar, Superintendent (AR) for the Appellant
None appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

Final Order No. 10535 /2024

DATE OF HEARING: 05.03.2024

DATE OF DECISION:05.03.2024

SOMESH ARORA

As per the stated position, the Circular of the Litigation Policy will apply in this case and therefore the appeal is liable to be withdrawn. Court concurs with the view that as per the Litigation Policy, the appeal by the department is not maintainable. Accordingly, the same is allowed to be withdrawn. Appeal dismissed as withdrawn. Cross appeal also stands disposed of.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Neha