

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench AHMEDABAD

COURT NO. I

Appeal No. E/1490/2009 -DB

[Arising out of Order-in-Appeal No. OIA-RKA/497-509/SRT-I/2009 dated 20.07.2009 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

Commissioner of Central Excise & ST, Surat : **Appellant**

vs.

Jay Bhagawati Textile Prints Pvt. Limited : **Respondent**

Appearance:

Shri Gobind Jha, Superintendent (AR) for the Revenue
Shri Raj K. Vyas, Advocate for the Respondent- Assessee

CORAM:

Hon'ble Mr. Ramesh Nair, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/ Decision : 06.12.2018

Final Order No. A/12790 / 2018

Per : Ramesh Nair

On perusal of the record, we find that amount involved is less than Rs. 20 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide F.No. 390/Misc/116/2017-JC dated 11.07.2018, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs 20 Lakhs. Accordingly, the Revenue's appeal is dismissed on the ground of Government's litigation policy, without going into merits of the appeal. Connected appeals of the assessee i.e. Appeal Nos. E/1470-1471/2009 are adjourned to 16.01.2019.

(Order dictated and pronounced in the open court)

Raju
Member (Technical)

Ramesh Nair
Member (Judicial)

