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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.11831 of 2019

(Arising Out of OIA-CCESA-SRT-APPEAL-PS-007-008-2019-20 Dated 22/04/2019 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

C.C.E. & S.T.-Surat-i ………**Appellant**
New Building...Opp. Gandhi Baug,
Chowk Bazar,Surat, Gujarat - 395001

VERSUS

Vishal Ispat ……**Respondent**
Survey No. 4/1p, 2 & 3, 39/4p, 5 & 6, Village-Morai, Vatar Road, Tal: Vapi
Valsad, Gujarat

APPEARANCE:
Shri Ghanshyam Soni, Joint Commissioner (AR) for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10039 /2022

DATE OF HEARING: 21.01.2022
DATE OF DECISION: 21.01.2022

RAMESH NAIR

This is the revenue's appeal which involved the amount of duty of Rs 38,39,369/-.

2. In terms of board circular No F. No. 390/Misc/116/2017-JC dated 22.08.2019, the revenue is not supposed to file an appeal if the amount is below 40 Lakh. It is surprise to note that despite Govt's Clear litigation policy in the Circular (Supra), which is binding on the departmental officers as law laid down in the Hon'ble Supreme Court judgment in the case of Ratan Melting & Wire Industries- 2008 (231) ELT 22 (SC) neither the concerned Commissioner has given any heed to the said circular nor even the reviewing committee of the Principal Commissioners has taken any note of the same.

3. With my above observations, the appeal is not maintainable on monetary limit, hence, dismissed.

(Dictated & pronounced in the open court)

RAMESH NAIR
(MEMBER JUDICIAL)

Geeta