

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

**Appeal No. E/12226/2018-SM
Appeal No. E/CO/10908/2018-SM**

[Arising out of OIA-KCH-EXCUS-000-APP-010-2018-19 dated 20.04.2018 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-III]

C.C.E. & S.T.,- Rajkot

Appellant

Vs

M/s Agrocel Industries Ltd

Respondent

Represented by:

For Appellant: L. Patra (AR)

For Respondent: None

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)

Date of Hearing/Decision: 10.12.2018

Final Order No. A/ 12815 /2018

Per: Ramesh Nair

The Revenue filed this application against Order in Appeal No. OIA-KCH-EXCUS-000-APP-010-2018-19.

2. On perusal of records of the appeal, we find that in appeal, amount involved is less than Rs. 20 lakhs. In terms of Board's circular on Government's litigation policy instruction 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 appeal is dismissed on the ground of Government's litigation policy without going into the merit of appeal.

(Dictated & pronounced in the open court)

**(Ramesh Nair)
Member (Judicial)**

Seema