

Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad
REGIONAL BENCH- COURT NO.3

Customs Application (ORS) No. 10608 of 2024
(On behalf of Applicant)

in
Customs Appeal No.10083 of 2021

(Arising out of OIO-AHM-CUSTM-000-COM-019-19-20 dated 14/01/2020 passed by Commissioner of CUSTOMS-AHMEDABAD)

Commissioner of Customs- Ahmedabad

.....Appellant

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

VERSUS

NAITIK ENTERPRISE

.....Respondent

F/35, 36 & 37, Ravi Estate,
Shani Dev Mandir Road, Tavdipura, Dhobhighat
Ahmedabad, Gujarat

APPEARANCE:

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

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

Final Order No. 11307/2024

DATE OF HEARING: 03.06.2024
DATE OF DECISION: 03.06.2024

RAMESH NAIR

This is an application filed by Revenue for withdrawal of appeal.

2. Since 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.

3. Accordingly, Miscellaneous application is allowed. Appeal is dismissed as withdrawn.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Raksha