

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

REGIONAL BENCH-COURT NO. 3

SERVICE TAX Appeal No. 10907 of 2017 - DB

(Arising out of OIA-CCESA-VAD-APP-II-VK-391-2016-17 dated 07/12/2016 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-III(Appeal))

Commissioner of C.E. & S.T.-Surat-I

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat- 395001

.....Appellant

VERSUS

D R Associates

728-730, Golden Plaza, Near Kinnary Cinema,
Ring Road,
Surat, Gujarat

.....Respondent

APPEARANCE:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant

Shri Mehul Shah with Shri Nilish Shah, Chartered Accountant for the Respondent

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

Final Order No. 11457/2024

DATE OF HEARING/DECISION: 13.06.2024

RAMESH NAIR

On perusal of the record, we find that 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/116/2017-JC dated 22.08.2019, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 Lakhs.

2. Accordingly, the appeal is dismissed in view of aforesaid Government's Litigation Policy.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**