

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 490 of 2009-SM

(Arising out of OIA-KRS/402/VAPI/2008 dated 26/12/2008 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI)

Commissioner of C.E. & S.T.-Vapi

.....Appellant

4th Floor...Adharsh Dham Building,
Opp. Town Police Station,
Vapi-Daman Road, Vapi
Vapi, Gujarat- 396191

VERSUS

Sterlite Industries (i) Ltd

.....Respondent

(transmission Div.) Survey No. 99/2/p,
Madhuman Dam Road, Village-rakholi,
Silvassa, U.T. of Dadra & Nagar Haveli

APPEARANCE

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

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

Final Order No. 11671/2024

DATE OF HEARING/ DECISION: 18.07.2024

RAMESH NAIR

On perusal of the record, I 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 the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**