

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD
REGIONAL BENCH - COURT NO. 3**

EXCISE Appeal No. 11589 of 2016-DB

[Arising out of Order-in-Original/Appeal No VLD-EXCUS-000-COM-004-16-17 dated 27.04.2016 passed by Commissioner of Central Excise, Customs and Service Tax-Valsad]

Commissioner of Central Excise & ST, Valsad Appellant

Third Floor, Adarashdham Building, Vapi-
Daman Road, Vapi, Gujarat - 396191

VERSUS

Specialty Polymers Chikhli Navsari Respondent

Plot No,9/10, Old National Highway No,-8,
Kedar Cement Compound, AT & Post Thala, Taluka.
Chikhli, NAVSARI, GUJARAT.

APPEARANCE :

Shri Ajay Kumar Samota, Superintendent (AR) for the Appellant
None for the Respondent

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

DATE OF HEARING/ DECISION: 02.09.2024

FINAL ORDER NO. 11933/2024

RAMESH NAIR :

On perusal of the record, we find that amount involved in the appeal is less than Rs. 60 Lakh. In terms of Board's Circular on Government's Litigation Policy Instruction vide F.No. 16390/20/2024-JC-CBEC dated 06.08.2024, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs 60 Lakhs. Accordingly, the appeal is dismissed on the ground of Government's litigation policy, without going into merits of the appeal.

(Dictated and pronounced in the open court)

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

**(C L Mahar)
Member (Technical)**

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