

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 3

SERVICE TAX APPEAL NO. 10150 OF 2014

[Arising out of OIO-SUR-EXCUS-002-COM-007-13-14 dated 30/09/2013 passed by
Commissioner of Central Excise, Customs and Service Tax-SURAT-II]

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-SURAT-II**

Appellant

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

Vs.

SHREE ENERCON INSULTECH PVT LTD

Respondent

Plot No. 723, Near Mukti Chokdi,
GIDC Ankleshwar, Bharuch,
Gujarat

Appearance:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant
None appeared for the Respondent

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

Date of Hearing : 30.08.2024

Date of Decision : 30.08.2024

FINAL ORDER NO. 11912/2024

RAMESH NAIR

On perusal of the record, we find that amount involved is less than Rs. 60 Lakhs. In terms of board's circular on Government's Litigation Policy instruction vide F. No. 390/Misc/163/2010-JC dated 17.08.2011, revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 60 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)**

**(C. L. MAHAR)
MEMBER (TECHNICAL)**