

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 11164 of 2015– DB

(Arising out of OIO-KDL/COMMR/PVRR/25/2014-15 dated 31/03/2015 passed by
Commissioner of CUSTOMS-KANDLA)

Commissioner of Customs-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Appellant

VERSUS

T V Sujan

Dir Of M/s, Act Shipping Ltd,
Situating At Room No. 206,
207, Seva Sadan No. 02,
New Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Prashant Tripathi, 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. 12361/2024

DATE OF HEARING/DECISION: 10.10.2024

RAMESH NAIR

On perusal of the record, we find that amount involved is less than Rs. 60 Lakh. In terms of Board's circular on Government's Litigation Policy instruction vide CBIC-160390/20/2024-JC-CBEC dated 06.08.2024, 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 open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**