

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

REGIONAL BENCH-COURT NO. 3

Custom Appeal No. 10019 of 2021 - DB

(Arising out of OIA-MUN-CUSTM-000-APP-54-56-20-21 dated 30/06/2020 passed by Commissioner of CUSTOMS-AHMEDABAD)

Commissioner of C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Appellant

VERSUS

LUCKY CHEMICALS CORPORATION

105-109, MODI TOWER, 24 MTH COMPUND, M. G. ROAD
INDORE, MADHYA PRADESH

.....Respondent

APPEARANCE:

Shri Tara Prakash, Deputy Commissioner (AR) appeared for the Appellant
Shri Jitendra Motwani, Advocate with Ms. Sweta Garge, Advocate appeared for the Respondent

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

Final Order No. 12372/2024

DATE OF HEARING/DECISION: 09.10.2024

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 in a case where the amount involved is not exceeding Rs. 60 Lakhs.

2. Accordingly, the appeal is dismissed in view of aforesaid Government's Litigation Policy. The liberty is granted to either side to approach this Tribunal if they feel aggrieved by this order.

(Dictated and Pronounced in open Court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**