

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

Excise CO Application No. 10456 of 2015

(On behalf of the respondent)

Excise Appeal No. 10525 of 2015-DB

[Arising out of OIA/OIO No. CCESA-VAD-APP-II-SSP-050-051-2014-15 dated 27/01/2015
passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II]

C.C.E. & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR,
SURAT,
GUJARAT
395001

Appellant

VERSUS

Home Tex Creations Pvt Ltd

Plot No. 950, Road No 56, G I D C, Sachin
SURAT
GUJARAT

Respondent

APPEARANCE :

Shri S. Kinker, Authorised Representative for the Respondent
None for the appellant

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

FINAL ORDER No. A/10320 / 2020

DATE OF HEARING/ DECISION : 28/01/2020

RAMESH NAIR

On perusal of records of the appeal, we find that amount involved is less than Rs. 50 lakhs. In terms of Boards circular on Governments litigation policy instruction 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. Accordingly, the appeal is dismissed on the ground of Government's litigation policy without going into the merit of appeal. CO also stands disposed off.

(Dictated and pronounced in the open court)

(Ramesh Nair)
Member (Judicial)

(Raju)
Member (Technical)

Diksha