

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

Excise Appeal No. 10638 of 2015-DB

[Arising out of OIA/OIO No. CCESA-VAD-APP-II-SSP-055-057-2014-15 dated 29/01/2015
passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

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

Appellant

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

VERSUS

Kalakruti Offset P Ltd

Respondent

Plot No. 42, Road No. 02,
Udhyanagar, Udhna,
SURAT,
GUJARAT

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/10321 / 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 Government's 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.

(Dictated and pronounced in the open court)

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

**(Raju)
Member (Technical)**

Diksha