CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD
REGIONAL BENCH - COURT NO. 3
Service Tax Appeal No. 308 of 2012-DB
[Arising out of OIA/OIO No. 116/2012/COMMR-A-/RBT/RAJ dated 13/02/2012 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT]

C.C.E. & S.T.-Rajkot **Appellant**
CENTRAL EXCISE BHAVAN,
RACE COURSE RING ROAD...INCOME TAX OFFICE,
RAJKOT, GUJARAT-360001

VERSUS

Meena Agency Ltd **Respondent**
Survey No, 248-252/2, Nh-15,
Village : Lakadia, Samakhiyali, Taluka : Bhachau,
KUTCH,, 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/10300 / 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