

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

Service Tax CO Application no. 11 of 2012

(on behalf of the respondent)

Service Tax Appeal No. 21 of 2012-DB

[Arising out of Order-in-Appeal No RKA-304-SRT-I-2011 dated 11/10/2011 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

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

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

Appellant

VERSUS

Jainam Share Consultant Pvt Ltd

M-5 & 6, Malhar Complex, Near Umara Jakat Naka, Surat-dumas Road,
SURAT
GUJARAT

Respondent

APPEARANCE :

Shri S. Kinker, Authorised Representative for the Respondent

Shri Jagdish Shah, C.A. for the appellant

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

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

FINAL ORDER No. A/10286 / 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 Governments 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