

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

**REGIONAL BENCH-COURT NO. 3**

**Custom Appeal No. 265 of 2012 - DB**

(Arising out of OIO-KDL/COMMR/08/2012-13 dated 25/07/2012 passed by Commissioner of CUSTOMS-KANDLA)

**Commissioner of C.-Kandla**

CUSTOM HOUSE,  
NEAR BALAJI TEMPLE,  
KANDLA, GUJARAT

**.....Appellant**

*VERSUS*

**Rodex International**

Kandla Special Economic Zone,  
Gandhidham,  
KUTCH, GUJARAT

**.....Respondent**

**APPEARANCE:**

Shri Sanjay Kumar, Superintendent (AR) appeared for the Appellant

None appeared for the Advocate for the Respondent

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

**Final Order No. 12910/2024**

DATE OF HEARING/DECISION: 28.11.2024

**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.

*(Dictated and Pronounced in open Court)*

**RAMESH NAIR  
MEMBER (JUDICIAL)**

**RAJU  
MEMBER (TECHNICAL)**