

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

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 14015 of 2013-DB

(Arising out of OIA-395-396/2013/CUS/COMMR-A-/AHD Dated-10.09.2013 passed by
Commissioner of Customs-AHMEDABAD)

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Appellant

VERSUS

MANISH DALWANI

AUTHORISED SIGNATORY, MANISH PRINTING AND PACKAGING,
63, MAHARSHI DAYANAND MARG, NEAR RAILWAY LINE, SAIJPUR BOGHA,
AHMEDABAD-GUJARAT

.....Respondent

WITH

CUSTOMS Appeal No. 14016 of 2013-DB

(Arising out of OIA-397-398/2013/CUS/COMMR-A-/AHD Dated-10.09.2013 passed by
Commissioner of Customs-AHMEDABAD)

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Appellant

VERSUS

ARYAN CHEMICALS

63, MAHARSHI DAYANAND MARG, NEAR RAILWAY LINE,
SAIJPUR BOGHA, AHMEDABAD-GUJARAT

.....Respondent

AND

CUSTOMS Appeal No. 14017 of 2013-DB

(Arising out of OIA-397-398/2013/CUS/COMMR-A-/AHD Dated-10.09.2013 passed by
Commissioner of Customs-AHMEDABAD)

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Appellant

VERSUS

MANISH DALWANI

AUTHORISED SIGNATORY, ARYAN CHEMICALS,
63, MAHARSHI DAYANAND MARG, NEAR RAILWAY LINE,
SAIJPUR BOGHA, AHMEDABAD-GUJARAT

.....Respondent

APPEARANCE:

Shri R. Subramana, Advocate appeared for the Appellant
Shri Ajay Kumar Samota, Superintendent (Authorized Representative) for the
Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA (JUDICIAL)**

Final Order No. A/ 10202-10204 /2023

DATE OF HEARING:02.02.2023
DATE OF DECISION:02.02.2023

RAJU

The Revenue filed these appeals against Order in Appeal No.s OIA-395-396/2013/CUS/COMMR-A/AHD & OIA-397-398/2013/CUS/COMMR-A/AHD dated 10.09.2013.

2. On perusal of records of the appeals, we find that the amount involved is less than Rs. 10 lakhs in each appeal. In terms of Board's circular on Government's litigation policy instruction F.No. 390/Misc/116/2017-JC dated 22.08.2019, as amended, Revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 lakhs. Accordingly, the appeals are dismissed on the ground of Government's litigation policy without going into the merit of appeal.

(Dictated and Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha