

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 11929 of 2014

[Arising out of OIA-88-93/2014/CUS/COMMR-A-/AHD dated 12/02/2014 passed by Commissioner of CUSTOMS-AHMEDABAD]

C.C.-Ahmedabad

.....Appellant

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

VERSUS

Parikh Packaging P Ltd

.....Respondent

Opp. Rotomac Pens, Sarkhej Bavla Highway,
Village : Moraiya, Taluka : Sanand,
Ahmedabad, Gujarat

APPEARANCE :

Shri Prakash Kumar Singh, Superintendent (AR) appeared for the Appellant
Shri P P Jadeja, Consultant appeared for the Respondent

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

FINAL ORDER NO. A/10342/2023

DATE OF HEARING/DECISION : 22.02.2023

RAMESH NAIR

In this department's appeal, since the amount involved is below Rs.50 lacs in terms of Government's litigation policy instruction No. 390/Misc/116/2017-JC dated 22.08.2019 the appeal is not maintainable accordingly, dismissed on Government's litigation policy.

(Dictated and pronounced in the open court)

**(RAMESH NAIR)
Member (Judicial)**

**(C L MAHAR)
Member (Technical)**