

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

CUSTOM Appeal No. 10211 of 2014

[Arising Out Of OIA-411-2013-CUS-COMMR-A--AHD Dated 15/10/2013
Commissioner of CUSTOMS-AHMEDABAD]

Passed By

C.C.-Ahmedabad

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

.....Appellant

VERSUS

Anand Trade Link Pvt Ltd

401, Span Trade Centre,
Opp. Kocharab Ashram, Paldi,
Ahmedabad,
Gujarat

.....Respondent

APPEARANCE:

Shri Ajay Kumar Samota, Superintendent (AR) for the Appellant
None for the Respondent

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

FINAL ORDER NO.A / 10328 /2023

DATE OF HEARING/ DECISION:27.02.2023

RAJU

The amount of duty involved as mentioned in the appeal memorandum is Rs. 1,19,165/-. The appeal has been filed by Revenue. In terms of the Board's circular on Government's litigation policy instruction F.No. 390/Misc/116/2017-JC dated 22.08.2019, no appeal involving the amount of less than Rs. 10 Lakh can be filed by Revenue. Consequently, this appeal involving revenue of Rs. 1,19,165/- is dismissed as per litigation policy of Government of India.

(Dictated & Pronounced in the open Court)

**(RAJU)
MEMBER (TECHNICAL)**

**SOMESH ARORA
MEMBER (JUDICIAL)**