

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 11146 of 2014

(Arising out of OIA-503-507/COMMR-A-/JMN/2013 dated 18/12/2013 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV))

C.C.-Jamnagar(prev)

.....Appellant

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

VERSUS

Priya Blue Industries Pvt Ltd

.....Respondent

Office At : Ashirwad Plot No. 1563/A
Opp Panna Rower, Rupani, Sardar Nagar Road,
Bhavnagar, Gujarat

APPEARANCE

Shri Prakash Kumar Singh, Superintendent (AR) appeared for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10368 /2023

DATE OF HEARING: 23.02.2023
DATE OF DECISION: 23.02.2023

RAMESH NAIR

Since the amount involved is below Rs. 10 Lacs. Revenue appeal is not maintainable in terms of Government Litigation Policy under Circular No. F. No. 390/Misc/116/2017-JC dated 22.08.2019.

2. Accordingly, the appeal is dismissed on monetary limit.

(Dictated & Pronounced in the open court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

**C.L. MAHAR
MEMBER (TECHNICAL)**