

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 11550 of 2014

Excise Miscellaneous (CO) Application No. 14809 of 2014

(Arising out of OIO-VAP-EXCUS-000-COM-080-13-14 dated 26/12/2013 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI)

C.C.E. & S.T.-Vapi

.....Appellant

4th Floor...Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road,
Vapi, Gujarat - 396191

VERSUS

Gemini Engi Fab Pvt Ltd

.....Respondent

Plot No. 1504, Gidc-iii,
Phase Umbergaon,
Valsad, 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/ 10367 /2023

DATE OF HEARING: 23.02.2023
DATE OF DECISION: 23.02.2023

RAMESH NAIR

Since the amount involved is below 50 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 appeals are dismissed on monetary limit. CO also stands disposed of.

(Dictated & Pronounced in the open court)

**RAMESH NAIR
MEMBER (JUDICIAL)**

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