

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 11897 of 2014

Customs Miscellaneous (CO) Application No. 15096 of 2014

(Arising out of OIA-573-2013--CUS-COMMR-A—AHD dated 23/12/2013 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-Ahmedabad

.....Appellant

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

VERSUS

Binaykia Impex Pvt Ltd

.....Respondent

1307/08, Gidc, Estate, Phase-Iii,
Near V-Trans, Vatva, Ahmedabad, Gujarat

WITH

Customs Appeal No. 12525 of 2014

Customs Miscellaneous (CO) Application No. 16197 of 2014

(Arising out of OIA-134/2014/CUS/COMMR-A-/AHD dated 02/04/2014 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-Ahmedabad

.....Appellant

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

VERSUS

Binaykia Impex Pvt Ltd

.....Respondent

1307/08, Gidc, Estate, Phase-Iii,
Near V-Trans, Vatva,
Ahmedabad, Gujarat

APPEARANCE

Shri Vijay G Iyengar, Assistant Commissioner (AR) appeared for the Appellant
Shri P.P Jadeja, Consultant appeared for the Respondent

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

Final Order No. A/ 10362-10363 /2023

DATE OF HEARING: 21.02.2023

DATE OF DECISION: 21.02.2023

RAMESH NAIR

In this customs appeals, the amount of involved is less than 10 Lacs.

Accordingly, under the Government Litigation Policy as per Circular No. F.

No. 390/Misc/116/2017-JC dated 22.08.2019 the Revenue is not supposed to file the appeal.

Accordingly the appeal is dismissed under Government Litigation Policy. CO also stands disposed of.

(Dictated & Pronounced in the open court)

RAMESH NAIR
MEMBER (JUDICIAL)

C.L. MAHAR
MEMBER (TECHNICAL)

Geeta