

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10195 of 2016-DB

(Arising out of OIA-AHM-CUSTOM-000-APP-164-15-16 Dated-05/11/2015 passed by Commissioner of CUSTOMS-AHMEDABAD)

C.C.-Ahmedabad

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

.....Appellant

VERSUS

Khandhala Enterprise

143, Tejendra Estate, Opp.Cmc,
Near Soni's Chawl, Odhav Road, Odhav,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri. Himanshu P Shrimali, Superintendent (AR) for the Appellant
None appeared for the Respondent

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

Final Order No. A/ 10487 /2023

DATE OF HEARING: 13.03.2023
DATE OF DECISION:13.03.2023

Raju

The appeal has been filed by Revenue. The amount of duty involved is Rs.48,756/-. In terms of the Board's circular on Government's litigation policy instruction F. No. 390/Misc/116/2017-JC dated 22.08.2019, as amended, revenue is not supposed to file appeal where the amount involved is not exceeding Rs. 50 lakhs. Accordingly, the appeal is dismissed on the ground of Government's litigation policy without going into the merit of appeal.

(Dictated and pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**