

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10192 of 2016-DB

(Arising out of OIA-MUN-CUSTM-000-APP-248-15-16 Dated-02/11/2015 passed by Commissioner of CUSTOMS-MUNDRA)

C.C.-Mundra

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Appellant

VERSUS

Jibran Overseas

6/18/24, Bara, Hindu Rao,
NEW DELHI

.....Respondent

APPEARANCE:

Shri. Vijay G Iyengar, Assistant Commissioner (AR) for the Appellant
Shri. Sudhansu Bissa, Advocate for the Respondent

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

Final Order No. A/ 10516 /2023

DATE OF HEARING: 21.03.2023
DATE OF DECISION: 21.03.2023

Raju

When the matter was called out the learned Counsel for the respondent pointed out that the revenue involved is only Rs. 6,43,956/- and therefore, the revenue appeal is not maintainable in view of the department litigation policy in terms of the Board's circular on Government's litigation policy instruction F. No. 390/Misc/116/2017-JC dated 22.08.2019.

2. Learned AR does not dispute that. In view of the above the appeal is dismissed on the ground of Government's litigation policy.

(Dictated and pronounced in the open court)

**(RAJU)
MEMBER (TECHNICAL)**

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