

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Customs Appeal No.70114 of 2019-[SM]

(Arising out of Order-in-Appeal No. 16-Cus/APPL/LKO/2019 dated 21/01/2019
passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Commissioner of Customs (Prev.),**Appellant**
(Lucknow)

VERSUS

Shri Mohammad Rehan,**Respondent**
(514, Mohalla Talib Saray, Thana Kotwali Nagar, Unnao-209801)

APPEARANCE:

Shri Shiv Pratap Singh, Deputy Commissioner, Authorised
Representative for the Appellant
Absent on call, for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO-71231 / 2019

Date of Hearing : 28/06/2019
Date of Decision : 28/06/2019

PER: ARCHANA WADHWA

As the redemption fine in the present appeal is to the tune of around Rs.11 lakhs and the penalty around Rs.3.5 lakhs and also Rs.25,000/-. I find that the said appeal of the revenue is covered by the litigation policy floated by Government of India. Accordingly, the appeal is not maintainable and the same is dismissed under litigation policy.

(Dictated and pronounced in open court)

**(Archana Wadhwa)
Member (Judicial)**

akp