IN THE CUSTOMS, EXCISE AND SERVECE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI
COURT NO. IV

APPEAL NO. ST/86744/15

(Arising out of Order-in-Appeal No. KLH-EXCUS-000-APP-130-2014-15 dated 30.03.2015 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Pune-II.)

Commissioner of Central Excise, Kolhapur — Appellant

Vs.

Chiplun Nagar Parishad — Respondent

Appearance:

Shri V.R. Reddy, Assistant Commissioner (A.R.) — for Appellant
None — for Respondent

CORAM:

HON'BLE SHRI RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE SHRI RAJU, MEMBER (TECHNICAL)

Date of Hearing: 26.04.2018
Date of Decision: 26.04.2018

ORDER NO. **A/86385 / 2018**

Per: Ramesh Nair:

This appeal is filed by the Revenue. The amount involved is less than Rs.10,00,000/-.

2. Shri V.R. Reddy, Assistant Commissioner (A.R.), appearing on behalf of the Revenue reiterates the finding of the impugned order.

3. None appeared for the respondent.

4. We find that the amount involved in this case is not exceeding Rs.10 lakhs, hence the appeal can be disposed of on Government's litigation policy.

5. As per the Board's Circular F.No.390/Misc./163/2010-JC dated 17/8/2011 as amended by Circular F. No. 390/Misc./116/2017-JC dated 4th April, 2018 on Government's litigation, the Revenue is not suppose to file appeal before this Tribunal, if the amount of duty or penalty or interest involved is not exceeding Rs. 10 lacs. Therefore, the appeal is dismissed as per the above referred Government's litigation policy, without going into the merit of this case.

(Operative portion of the order pronounced in open Court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

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