

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

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No. 10635 of 2019

[Arising out of Order-in-Appeal No OIA-KCH-EXCUS-000-APP-218-2018-19 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

C.C.E. Kutch (gandhidham)

.... Appellant

Central Excise & Service Tax Commissionerate,
Central Excise Bhavan Plot No. 82, Sector 8,
Gandhidham(Kutch),Gujarat

VERSUS

M/s Ramesh Meghji Sorathiya

.... Respondent

Plot No 60 Shrimali Colony
New Anjar Kutch
KUTCH-GUJARAT

APPEARANCE :

Sh. S.K. Shukla, Superintendent (AR) for the Appellant
None appeared for the Respondent

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

FINAL ORDER NO. A/ 11767 /2019

DATE OF HEARING : 11.09.2019

DATE OF DECISION: 11.09.2019

RAMESH NAIR

The Revenue filed this application against Order in Appeal No. OIA-KCH-EXCUS-000-APP-218-2018-19.

2. On perusal of records of the appeal, we find that in appeal, amount involved is less than Rs. 50 lakhs. In terms of 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)

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**