

OD – 8

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [CUSTOMS]
ORIGINAL SIDE

CUSTA/85/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS (PREVENTIVE)
VS
SHRI DINESH MAHESHWARI

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE SUDIP DEB
Date: 10th September, 2026

Appearance:
Mr. Tapan Bhanja, Adv.
...for appellant.

Mr. Nilotpall Chawdhury, Adv.
Ms. Muskan Agarwal, Adv.
...for respondent.

The Court: Heard learned counsel appearing for either of the parties.

Learned counsel for the appellant submits that the monetary effect in this case is around Rs.81,20,953/- which is below the limit as prescribed in the Central Board of Indirect Taxes & Customs' instruction under F. No.390/Misc./30/2023-JC dated 02.11.2023 but the case falls within the exceptional category under para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023.

We have perused the application. We do not find any reason to entertain this appeal where the appellant has not clearly suggested which exceptional clause as read in para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023 is applicable in the present appeal. As such, this appeal and the connected application

being IA No.GA/2/2026 are dismissed as the monetary effect in this matter is below Rs. 1 crore.

(RAJARSHI BHARADWAJ, J.)

(SUDIP DEB, J.)

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