

ORDER SHEET
CEXA 35 of 2018
GA 1 of 2018 (Old GA 703 of 2018)
GA 2 of 2018 (Old GA 704 of 2018)
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Central Excise)
ORIGINAL SIDE

COMMISSIONER OF CENTRAL EXCISE, BOLPUR
Versus
M/S. J. D. ENTERPRISE

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 30th September, 2020.

Mr. K.K.Maiti, Adv.
...for the appellant

The Court : According to the records, the tax effect is
below 1 crore.

By virtue of the circular of the Central Board of Direct
Taxes dated 11th July, 2018 read with the circular dated 8th August, 2019
and the clarification dated 20th August, 2019, the appellant cannot proceed
with the appeal.

Accordingly, this appeal (CEXA 35 of 2018) and the
connected applications (GA 1 of 2018, old GA 703 of 2018 and GA 2 of
2018, old GA 704 of 2018) are dismissed as not pressed.

Interim order, if any, is vacated.

(I.P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)

