

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

CUSTA/5/2024  
COMMISSIONER OF CUSTOMS (PORT) ,KOLKATA  
VS  
SHRI MAHENDRA KUMAR MODI PROPRIETOR OF M/S. BAJRANG EXPO

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM  
-A N D-  
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA  
DATE : 12<sup>th</sup> July, 2024.

*Appearance :*  
*Mr. Kaushik Dey, Adv.*  
*Ms. Aishwarya Rajyashree, Adv.*  
*...for appellant.*  
*Mr. Arijit Chakrabarti, Adv.*  
*Mr. Prabir Bera, Adv.*  
*Mr. Deepak Sharma, Adv.*  
*...for respondent.*

The Court :- This appeal has been filed by the revenue under Section 130(1) of the Customs Act, 1962 challenging the common order passed by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata Regional Bench dated 4.7.2023.

After hearing the learned Advocates for the parties it is seen that the duty involved in this case is below the threshold limit prescribed by the Central Board for preferring appeals before this Court challenging the order passed by the Tribunal. Therefore, this appeal at the instance of the revenue is not maintainable on account of the low tax effect.

Accordingly, the same stands disposed of.

The questions of law raised by the appellant department are left open.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)