

OD - 18

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]
ORIGINAL SIDE

CEXA/2/2024
IA NO: GA/1/2024
PRINCIPAL COMMISSIONER OF CGST AND CENTRAL
EXCISE BOLPUR COMMISSIONERATE
VS
M/S JAI BALAJI INDUSTRIES LTD UNIT III

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 13th November, 2024

Appearance :
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for the appellant.

Mr. Kaushik Dey, Adv.
..for the respondent.

The Court : We have heard Ms. Swapna Das along with Mr. Siddharth Das, learned Advocates appearing for the appellant and Mr. Kaushik Dey, learned Advocate appearing for the respondent.

As could be seen from the memo of appeal that the appeal is below the monetary limit fixed by the Central Board of Direct Tax. Hence, the appellant cannot prosecute the appeal any further. Accordingly, the appeal stands disposed of on the ground of low tax effect and the substantial questions of law suggested are left open.

(T.S. SIVAGNANAM)
Chief Justice

(HIRANMAY BHATTACHARYYA, J.)

