

ORDER

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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CUSTOMS)
ORIGINAL SIDE

CUSTA/5/2019
IA NO: GA/1/2019 (Old No:GA/265/2019)
COMMISSIONER OF CUSTOMS (AIRPORT AND ADMINISTRATION)
VS
M/S. AMARNATH OVERSEAS LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 10th May 2024.

Appearance:

Mr. Bhaskar Prosad Banerjee, Advocate
Mr. Abhradip Maity, Advocate
... for the appellant.

1. Sri Bhaskar Prosad Banerjee, learned senior standing counsel assisted by Sri Abhradip Maity fairly states that the tax effect involved in this appeal is below the monetary limit for filing appeals by the revenue as per circular F. No./390/Misc/30/2023-JC dated 02.11.2023.
2. Hence this appeal is dismissed inasmuch as the tax effect is below the amount fixed in the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)