

ORDER

O – 426

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

CEXA/5/2019
COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX,
HALDIA COMMISSIONERATE
VERSUS
M/S. KOPLKATA PORT TRUST

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 3rd May 2024.

Appearance:

Mr. Vipul Kundalia, Advocate
Mr. Tapan Bhanja, Advocate
Ms. Aishwarya Rajyashree, Advocate
... for the appellant.

1. Sri Vipul Kundalia, learned senior standing counsel assisted by Sri Tapan Bhanja and Sm. Aishwarya Rajyashree, learned junior standing counsel for the appellant 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.)

S. Kumar