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

ORIGINAL SIDE

CEXA/1/2013

COMMISSIONER OF CENTRAL EXCISE,
KOL-1, COMMISSIONERATE
VS
M/S. R.A. PERFUMERY WORKS PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 3rd May, 2024

Appearance :
Sri K.K. Maity Adv.
..for the appellant.

1. Heard Sri K.K. Maity, learned senior standing counsel for the appellant.
2. As per the demand-cum-show cause notice dated 18.1.2000, the central excise duty sought to be demanded was Rs.57,48,166/-. However, by Order-in-Original dated 20.09.2005 the show cause notice was dropped by the Commissioner of Central Excise, Kolkata -1 on the finding that no excisable product classified under sub-heading 3302.90 came into existence in the manufacture of Zarda and, therefore, no excise duty is chargeable on the product as alleged in the show cause notice.
3. Aggrieved with the adjudication order, the appellant herein filed an Excise Appeal being CEXA/667/2006 before the Customs, Excise and Service Tax Appellate

Tribunal, Kolkata which was dismissed as not maintainable on the ground that the order for filing appeal was signed only by the Chief Commissioner and not by other Members of the Committee. Aggrieved with the order of the Tribunal, the appellant herein has filed the present appeal.

4. Since the tax effect involved in the present appeal is much below the limit for filing appeal fixed by Circular No.F.No.390/Misc/30/2023-JC issued by Ministry of Finance, Department of Revenue, dated 2.11.2023, therefore, the appeal is dismissed in view of the Circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

Sd/