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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CUSTA/11/2024
IA NO: GA/2/2024

COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S KANPUR EDIBLES PVT LTD

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 26th April, 2024

Appearance :
Mr. K. K. Maiti, Adv.
... for the appellant.

Mr. Abhratosh Majumdar, Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Mr. Indranil Banerjee, Adv.
Mr. Abhishek Jain, Adv.
...for the respondent.

The Court : This appeal filed by the revenue concerns, rate of duty for the purpose of assessment in connection with the effective date for the purpose of determination of duty. This being the admitted factual position, this Court does not have jurisdiction to deal with this appeal as appeal lies to the Hon'ble Supreme Court.

Hence, the certified copy of the impugned order passed by the learned Tribunal shall be returned to the learned Advocate for the appellant after retaining a photostat copy leaving it open to the appellant department to avail the remedies under the Act.

The appeal is disposed of.

The stay application (GA/2/2024) is also disposed of.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)