

OD - 14

IN THE HIGH COURT AT CALCUTTA  
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/13/2024  
IA NO: GA/1/2024  
COMMISSIONER OF CUSTOMS PREVENTIVE  
SHILLONG  
VS  
M/S SAGAR IMPEX

BEFORE :

THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 14<sup>th</sup> June, 2024

Appearance :

*Mr.Koushik Dey, Adv.*  
*Mr.Tapan Bhanja, Adv.*  
*..for the appellant.*

The Court : We have heard Mr. Kaushik Dey, learned senior standing counsel, assisted by Mr. Tapan Bhanja, learned counsel for the appellant/department.

There is a delay of 21 days in filing the appeal. We are satisfied with the explanations offered for delay in filing the appeal. The delay is condoned in filing the appeal. The delay condonation application [GA/1/2024] stands allowed.

This appeal filed by the department under Section 130 of the Customs Act, 1962 is directed against the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata (Tribunal) in four custom appeals.

By the said order dated 15<sup>th</sup> May, 2023 the learned Tribunal has dismissed the appeal on the ground that it is covered by the

litigation policy vide Board's Instruction dated 17.12.2015 since the total revenue involved is less than Rs.10,00,000/-. The learned senior standing counsel for the appellant/department would strenuously contend that the learned Tribunal has committed an error in dismissing the appeal on the ground of litigation policy without adjudicating the matter on merits. In this regard, the learned senior standing counsel has drawn our attention to various factual issues. We partially agree with the submissions of the learned senior standing counsel that when a substantial question of law is involved in the case and the Court is satisfied that such substantial question of law is required to be decided, the monetary limit will not stand in the way of the Court in entertaining the appeal and deciding the substantial question of law. However, in the instant case, the matter is entirely factual and there appears to be no substantial question of law arising for consideration in this appeal.

Therefore, the appeal stands dismissed and the order passed by the learned Tribunal is affirmed.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

