

CEXA/13/2018
IA No.GA/1/2018 (Old No.GA/355/2018)
GA/2/2018 (Old No.GA/356/2018)

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

COMMISSIONER OF CENTRAL
EXCISE, KOLKTA-IV,
COMMISSIONERATE

-Versus-

STEEL CRACKERS PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date :4th April, 2024

Appearance:

Mr. Uday Shankar Bhattacharyya, Adv.
Ms. Aishwarya Rajyashree, Adv.
Mr. Banani Bhattacharyya, Adv.
...for the appellant

Mr. Arijit Chakraborty, Adv.
Mr. Nilotpal Chowdhury, Adv.
Mr. Deepak Sharma, Adv.
...for the respondent.

1. Heard Sri Uday Shankar Bhattacharyya, learned standing counsel for the appellant and Sri Arijit Chakraborty, learned counsel for the respondent.
2. Both the learned counsel for the parties jointly state that the tax effect involved in the present appeal is below the Circular dated 02.11.2023 issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs

3. We have perused the impugned order and we have found that no substantial question of law is involved.
4. In view of the aforesaid, this appeal (CEXA/13/2018) is dismissed. Consequently, all connected applications also stand dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.