

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

CUSTA/9/2019  
COMMISSIONER OF CUSTOMS (PORT), KOLKATA  
VS  
M/S. NATIONAL ALUMINIUM CO. LTD.

BEFORE :  
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI  
AND  
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ  
Date : 10<sup>th</sup> May 2024.

Appearance:

Mr. Bhaskar Prosad Banerjee, Advocate  
Mr. Abhradip Maity, Advocate  
... for the appellant.

1. Sri Bhaskar Prosad Banerjee, learned senior standing counsel assisted by Sri Abhradip Maity fairly states that as per show cause notice as also as per facts noted in the impugned order of the Customs, Excise and Service Tax Appellate Tribunal, the tax effect involved in this appeal is above Rs.9 lakh. Thus, it is below the limited fixed under the 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.)