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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/7/2021
IA NO:GA/2/2021

COMMISSIONER OF CUSTOMS (PORT),
KOLKATA

VS

M/S. HI-TECH CELLPHONE PVT. LTD.

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI

And

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 8th February, 2024Appearance :

Sri B. P. Banerjee, Adv.
..for the appellant.

Sri Shovendu Banerjee, Adv.
Sri Soumyajit Mishra, Adv.
... for the respondent.

1. Learned standing counsel for the Income Tax Department/appellant states that in this case, the tax effect involved is Rs. 3,27,000/-, which is less than the monetary limit for filing appeal as prescribed in Circular No. F. No.**390/Misc./30/2023-JC**, issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs(Judicial Cell), dated 02.11.2023, and therefore this appeal may be dismissed.
2. In view of the aforesaid, the appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)