

OD - 13

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CEXA/2/2003
COMMISSIONER OF CENTRAL EXCISE
VS
M/S. INDIAN OIL BLENDING LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 29th February, 2024

Appearance :
Sri U.S. Bhattacharyya, Adv.
Sri Tapan Bhanja, Adv.
...for the appellant.

1. Heard Sri U.S. Bhattacharyya, learned senior standing counsel assisted by Sri Tapan Bhanja, learned counsel appearing for the appellant. None appears for the respondent.
2. This appeal has been filed by the revenue questioning the order of the tribunal for reduction of penalty from Rs.44,36,159/- to Rs.4,00,000/- on facts of the case. Undisputedly, the tax effect involved in the present appeal is below the monetary limit fixed vide Circular No.F. No.390/Misc/30/2023-JC dated 2.11.2023 issued by the Central Board of Indirect Taxes and Customs, New Delhi.

3. In view of the aforesaid, the appeal is dismissed on the ground of it being below the monetary limit fixed by the Circular in filing the appeal.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/