

O-383

CUSTA/9/2020
IA No.GA/1/2020 (Old No.GA/985/2020)
GA/2/2020 (Old No.GA/986/2020)

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

COMMISSIONER OF CUSTOMS
(AIRPORT & ADMINISTRATION)

-Versus-

M/s. ELECTRO MICA COMPONENTS

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date :18th April, 2024

Appearance:
Mr. K. K. Maiti, Adv.
...for the appellant.

1. Heard Sri Maiti, learned standing counsel for the appellant.
2. This appeal has been filed beyond limitation by 174 days.
3. Learned counsel for the appellant fairly states that the tax effect involved in the present appeal is much below the prescribed limited vide Circular issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs dated 02.11.2023.
4. In view of the aforesaid circular, after condoning the delay, the appeal (CUSTA/9/2020) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)