

ORDER

OD – 13

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

CUSTA/10/2021
COMMISSIONER OF CUSTOMS (PORT), KOLKATA
VERSUS
NARESH DUTTA

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 1st March 2024.

Appearance:

Mr. K.K.Maity, Advocate
Mr. B.P. Banerjee, Advocate
Mr. Ahradip Maity, Advocate
... for the appellant.

1. Heard learned counsel for the appellant.
2. Learned counsel for the appellant fairly states that the tax effect involved in the present appeal is below the limit fixed for filing appeals vide circular dated 02.11.2023.
3. In view of the aforesaid, the appeal is dismissed on the ground that the tax effect is below the limit fixed for filing appeals under the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar