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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/11/2021
COMMISSIONER OF CUSTOMS
(PORT), KOLKATA
VS
SHRI MALAY SARKAR

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

Appearance :
Sri Bhaskar Prasad Banerjee, Adv.
Sri K.K. Maity, Adv.
Sri Abhradip Maity, Adv.
...for the appellant.

Sri Prabir Bera, Adv.(VC)
...for the respondent.

1. Heard Sri Bhaskar Prasad Banerjee, learned senior standing counsel along with Sri K.K. Maity, learned senior standing counsel appearing for the appellant and Sri Prabir Bera, learned counsel appearing through video conferencing for the respondent.
2. The learned counsel for the appellant fairly states that the tax effect involved in the present appeal is much 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 and in view thereof, the appeal deserves to be dismissed.

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/