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CEXA/49/2018
IA No.GA/1/2018 (Old No.GA/774/2018)

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

THE COMMISSIONER OF CENTRAL EXCISE, KOLKATA-IV

-Versus-

M/S. ITC LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date :12th April, 2024

Appearance:
Mr. K. K. Maiti, Adv.
Ms. Manasi Mukherjee, Adv.
...for the appellant

Mr. J. P. Khaitan, Sr. Adv.
Mr. Sanjay Bhowmick, Adv.
Mr. Ganesh N. Jajodia, Adv.
Ms. Nitu Singh, Adv.
...for the respondent.

1. Heard Sri Maiti, learned standing counsel for the appellant and Sri Khaitan, learned senior counsel for the respondent.
2. Both the learned counsels for the parties jointly state that the tax effect involved in the present appeal is below the minimum monetary limit fixed by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs dated 2.11.2023 and, as such, the appeal may

be dismissed as the tax effect is below the monetary limit fixed for filing of appeal.

3. In view of the aforesaid, the appeal (CEXA/49/2018) is dismissed accordingly. Consequently, the connected application also stands dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.