

OD-5&6

IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION  
ORIGINAL SIDE

CUSTA/36/2024

IA NO:GA/2/2024

PR. COMMISSIONER OF CUSTOMS (AIRPORT & ADMINISTRATION), KOLKATA  
VS

M/S. OCEAN SHIPPING & CLEARING AGENCY

CUSTA/37/2024

IA NO:GA/2/2024

PR. COMMISSIONER OF CUSTOMS (AIRPORT & ADMINISTRATION), KOLKATA  
VS

M/S. INDO FRIENDS AGENCY

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 10<sup>th</sup> July, 2024

Appearance :

*Mr. K.K. Maiti, Adv.*

*Mr. Tapan Bhanja, Adv.*

*... for the appellants*

*Mr. Biswajit Mukherjee, Adv.*

*Mr. Soumyajit Mishra, Adv.*

*Mr. S.K. Mohapatra, Adv.*

*Mr. Sudipta Ghosh, Adv.*

*Mr. Bikash Kumar Roy, Adv.*

*...for the respondents*

The Court : These appeals have been filed by the revenue challenging the order passed by the learned Tribunal. It is not in dispute that both these

appeals cannot be pursued by the revenue on the ground of low tax effect. Accordingly, the appeals stand disposed of on the ground of low tax effect.

The substantial questions of law as suggested by the revenue are left open.

The stay applications also stand disposed of.

(T.S. SIVAGNANAM, C.J.)

(HIRANMAY BHATTACHARYYA, J.)