O-363

CEXA/18/2009

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

COMMISSIONER OF CENTRAL EXCISE &
SERVICE TAX, KOLKATA-I,
COMMISSIONERATE

-Versus-

M/S. PHILIPS ELECTRONICS INDIA LTD
@ PEICO ELCTRONICS & EL

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 8th February, 2024

Appearance:
Mr. Uday Shankar Bhattacharyya, Adv.
Mr. Tapan Bhanja, Adv.
...for the appellant.

1. Heard Sri Uday Shankar Bhattacharyya, learned senior standing counsel (indirect tax) along with Sri Tapan Bhanja, learned advocate for the appellant.
2. From perusal of the impugned order dated 04.09.2008 in Excise Appeal No.296/2008 passed by the Customs, Excise and Service Tax Appellate Tribunal, East Zonal Bench, Kolkata, it is evident that the appeal was filed by the respondent before the Tribunal to set aside the demand of Rs.56,43,338/-. The Tribunal allowed the appeal. Thus, the quantum of central excise duty involved in the present appeal is Rs.56,43,338/- which

is much below the monetary limit of Rs.1 crores for filing appeal fixed by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs vide Circular No.F No.390/Misc/30/2023-JC dated 02.11.2023. The controversy involved in the present appeal does not fall within the exception provided in paragraph 2 of the aforesaid circular.

3. In view of the aforesaid circular dated 02.11.2023, **the appeal (CEXA/18/2009) is dismissed** being below the monetary limit.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.