

O-340

CUSTA/12/2020
IA No.GA/1/2020
GA/2/2020

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

COMMISSIONER OF CUSTOMS
(PORT)

-Versus-

M/S. HI-TECH CELLPHONE PVT.
LTD.

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

Appearance:
Mr. Bhaskar Prasad Banerjee, Adv.
...for the appellant.

Mr. Shovendu Banerjee, Adv.
...for the respondent.

1. Heard Sri Bhaskar Prasad Banerjee, learned standing counsel for the appellant and Sri Shovendu Banerjee, learned advocate for the respondent.
2. Both the learned counsel for the parties have jointly submitted that the disputed duty involved in the present appeal is merely Rs.3 lakhs and, as such, the tax effect being below the monetary limited 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 appeal deserves to be dismissed.

3. In view of the aforesaid, the appeal (CUSTA/12/2020) is dismissed after condoning the delay of 401 days. Consequently, all pending applications, if any, also stand disposed of.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.