ORDER O – 366

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

CEXA/57/2018
IA NO: GA/1/2018 (Old No:GA/844/2018)
COMMISSIONER OF CENTRAL EXCISE, KOLKATA – IV
VERSUS
M/S. ANJANA STEEL INDUSTRIES PVT. LTD.

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 12th April 2024.

Appearance:

Mr. Uday Sankar Bhattacharya, Advocate
Ms. Aishwarya Rajyashree, Advocate
... for the appellant.

Mr. N. K. Chowdhury, Advocate
Mr. N. Chowdhury, Advocate
... for the respondent.

1. Heard Sri Uday Sankar Bhattacharya, learned senior standing counsel for the appellant and Sri N. K. Chowdhury, learned counsel for the respondent.

2. By the impugned order dated 27.06.2017 in Appeal No.E/76975/16, the Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata dismissed the appeal of the Commissioner of Central Excise, Kolkata – IV on the ground of it being below the monetary limit for filing appeal. According to learned counsel for the appellant, the total tax effect involved before the Tribunal was Rs.7,19,685/- which was below the monetary limit fixed for filing appeal.

3. In view of the aforesaid, this appeal is totally frivolous and therefore deserves to be dismissed.

4. In view of the aforesaid, the appeal is dismissed, after condoning the delay. The delay condonation application is disposed of.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar