O-281

CEXA/10/2020
IA No.GA/1/2020
IA No.GA/2/2020

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

COMMISSIONER OF CGST AND CEX, BOLPUR COMMISSIONERATE.

-VERSUS-

M/S. STEEL AUTHORITY OF INDIA LIMITED.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 28th June, 2024.

Appearance:
Mr. K. K. Maiti, Adv.
Mr. Abhradipta Maity, Adv.
... for the appellant.

Mr. Shovit Betal, Adv.
...for the respondent.

1. Heard Sri K. K. Maiti, learned standing counsel appearing for the appellant and Sri Betal, learned advocate for the respondent through video conferencing.

2. Learned counsel for the appellant fairly states that the tax effect involved in the present appeal is much below the limit fixed under Circular No.F.No.390/Misc/30/2023-JC dated 02.11.2023 issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs. Therefore, this appeal deserves to be dismissed.

3. In view of the aforesaid circular, the appeal (CEXA/10/2020) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(AJAY KUMAR GUPTA, J.)

As.