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

CEXA/12/2021
IA NO: GA/1/2021, GA/2/2021
COMMISSIONER OF CENTRAL EXCISE, BOLPUR
VS
ATC INTERNATIONAL PRIVATE LIMITED AND ANR.

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 27, 2024.

Appearance :
Mr. Bhaskar Prosad Banerjee, Adv.
Mr. Tapan Bhamja, Adv.
...for appellant

Mr. Rohit Das, Adv.
Ms. Kishwar Rahman, Adv.
Ms. Divya Tekriwal, Adv.
...for respondent.

The Court :- We have heard learned Counsel on either sides.

There is a delay of 614 days in filing the appeal. Though the explanation offered is not satisfactory, yet since the matter is covered by the notification issued by the Central Board of Indirect Taxes, we exercise discretion and condone the delay in filing the appeal. The application is allowed. .

This appeal filed by the Commissioner of Central Excise, Bolpur, challenging the order passed by the learned Tribunal.

It is admitted the tax effect involved in this case is less than Rs.2 crore and, therefore, the revenue cannot prosecute the appeal any further.

Accordingly, the appeal stands disposed of on the ground of low tax effect and substantial questions of law are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)

pkd/GH