

ORDER

O – 323

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

CEXA/10/2017
COMMISSIONER OF CENTRAL
IA NO: GA/1/2017(Old No:GA/1764/2017)
EXCISE KOLKATA IV, COMMISSIONERATE
VS
JUGAL KISHORE AGARWAL

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 4th April 2024.

Appearance:

Mr. Bhaskar Prasad Banerjee, Advocate
Mr. Abhradip Maity, Advocate
... for the appellant.
Mr. Arijit Chakrabarti, Advocate
Mr. Nilotpal Chowdhury, Advocate
... for the respondent.

1. Heard Sri Bhaskar Prasad Banerjee, learned senior standing counsel for the appellant and Sri Arijit Charabarti, learned counsel for the respondent assessee.
2. The tax effect involved in the present appeal is below the monetary limit fixed by the Central Board of Indirect Taxes and Customs vide Circular No. F. No.390/Misc/30/2023-JC dated 02.11.2023 for filing appeals by the department.

3. In view of the aforesaid, these appeals are dismissed in terms of the aforesaid Circular dated 02.11.2023. All pending applications stand disposed of.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar