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IA NO.GA/1/2009(Old No. GA/1058/2009),
GA/2/2009(Old No. GA/1059/2009)

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CENTRAL EXCISE, KOLKATA-II

-Versus-

M/S. VENUS PUMP AND ENGINEERING WORKS

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 9th May, 2024

Appearance:
Mr. Uday Sankar Bhattacharya, Adv.
Mr. Tapan Bhanja, Adv.
… for the appellant.

Mr. S. P. Mujumder, Adv.
… for the respondent.

1. Heard Mr. Uday Sankar Bhattacharya, learned senior standing Counsel assisted by Mr. Tapan Bhanja, learned junior standing Counsel for the appellant and Mr. S. P. Majumder, learned standing Counsel for the respondent.
2. Against two orders in original both dated 30th January, 2004/11th March, 2004 disallowing MODVAT credit of Rs.38,728/- and Rs.30894.23 respectively, the respondent/assessee preferred appeals before the Commissioner of Central Excise(Appeal-II), Kolkata which was disposed of by order dated 13th April, 2005. Aggrieved with

the order of Commissioner of Appeals, the revenue filed Excise Appeal Nos.296, 297 of 2005 which was dismissed by the impugned order No.A-555-556 dated 12.05.2008. Against the aforesaid order of the Customs, Excise and Service Tax Appellate Tribunal, EZB, Kolkata, the revenue has filed the present beyond limitation by 146 days along with a delay condonation application. Pleadings on delay condonation application have been exchanged.

3. With consent of the learned counsel for the parties, the delay in filing the appeal is condoned.

Order on Appeal:

4. Since in the appeals, the tax effect involved is Rs.38,728/- and Rs.30,894.23 which are much below the limit fixed for filing of appeal vide Circular F. No.390/Misc/30/2023-JC issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes dated 02.11.2023, therefore, the appeal (CEXA/30/2009) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

mg/AS.