

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

CUSTA/21/2020
COMMISSIONER OF CUSTOMS
(AIRPORT AND ADMINISTRATION), KOLKATA
VS
SRI PRABIR KUMAR GUHA

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 4th July 2024.

Appearance:

Mr. K.K. Maiti, Advocate
Mr. Abhradip Maity, Advocate
... for appellant.

Mr. Arijit Chakraborty, Advocate
Mr. R. N. Banerjee, Advocate
Mr. Nilotpall Chowdhury, Advocate
Mr. P. Bera, Advocate
... for respondent.

1. Heard Sri K. K. Maiti, learned senior standing counsel for the appellant and Sri Arijit Chakraborty, learned counsel for the respondent.
2. It is jointly stated by learned counsel for the parties that tax effect involved in the present appeal is much below the monetary limit for filing appeal fixed by the Central Government vide Circular No. F.

No.390/Misc/30/2023-JC dated 02.11.2023 issued by Ministry of Finance, Central Board of Indirect Taxes & Customs.

3. In view of the aforesaid, the appeal is **dismissed** in view of the Circular.

(SURYA PRAKASH KESARWANI, J.)

(AJAY KUMAR GUPTA, J.)

S. Kumar