O-373

CEXA/72/2018
IA No.GA/1/2018 (Old No.GA/1500/2018)

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

COMMISSIONER OF CENTRAL EXCISE, HALDIA COMMISSIONERATE

-Versus-

INDIAN OIL CORPORATION LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date :18th April, 2024

<u>Appearance:</u>
Mr. Vipul Kundalia, Adv.
...for the appellant.

Dr. Samir Chakraborty, Sr. Adv.
...for the respondent.

1. Heard Sri Kundalia, learned standing counsel for the appellant and Sri Chakraborty, learned counsel for the respondent.
2. Learned counsel for the respondent referred to the adjudication order and submitted that the tax effect involved in the present appeal being much below the limit prescribed in the circular issued by the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs dated 02.11.2023, the appeal deserves to be dismissed. Learned counsel for the appellant does not dispute such position.

3. In view of the aforesaid circular, the tax effect being below the limit the appeal (CEXA/72/2018) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.