

ORDER

OD – 12

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

CUSTA/12/2022
COMMISSIONER OF CUSTOMS (PREVENTIVE), KOLKATA
VERSUS
SHRI GULSHAN AHMED BARBHUIYA

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 3rd May 2024.

Appearance:

Mr. K. K. Maiti, Advocate
Ms. Ekta Sinha, Advocate
Mr. Saurov Mallick, Advocate
... for the appellant.

Mr. Piyush Biswas, Advocate, Advocate
Mr. A. B. Das, Advocate
Mr. S. N. Ghosh, Advocate
... for the respondent.

1. Heard Sri K. K. Maiti, learned senior standing counsel for the appellant, and Sri Piyush Biswas, learned appearing through video conferencing for the respondent.
2. Learned counsel for the appellant states that the tax effect involved in this appeal is below the limit fixed by circular number F. No.390/Misc/30/2023-JC dated 02.11.2023 for filing appeals by the department and as such, the appeal may be dismissed in view of the aforesaid circular.

3. Learned counsel for the respondent does not dispute that the tax effect involved is below the limit fixed under the aforesaid circular for filing appeals.
4. In view of the aforesaid, the appeal is dismissed in view of the aforesaid circular dated 02.11.2023.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar