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

CEXA/61/2019
COMMISSIONER OF CENTRAL EXCISE, BOLPUR
VS
M/S. BRAVO SPONGE IRON (P) LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 25, 2024.

Appearance :
Mr. Bhaskar Prasad Banerjee, Adv.
Mr. Kaustav Kanti Maiti, Adv.

The Court :- This appeal has been filed by the Commissioner of Central Excise, Bolpur under Section 35G of the Central Excise Act challenging an order passed by the learned Tribunal dated 2nd January, 2019. The appeal was admitted on 14th December, 2021 on four substantial questions of law.

As could be seen from the Order-in-Original dated 15th May, 2009, the Central Excise Duty which was demanded from the respondent/assessee was Rs.86,36,195/-. If that be the case the revenue cannot pursue this appeal on the ground of low tax effect, as stipulated by the notification issued by the CBIC.

In the light of the above, the appeal stands disposed of on the ground of low tax effect and the substantial questions of law are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)

pkd/GH