

ORDER

O – 425

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

CUSTA/74/2018
IA NO: GA/2/2018 (OLD NO: GA/3222/2018)
COMMISSIONER OF CUSTOMS, KOLKATA (PORT)
VERSUS
M/S. SHALIMAR PELLET FEEDS LTD.

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

Appearance:

Mr. B. P. Banerjee, Advocate
Mr. Abhradip Maity, Advocate
... for appellant.

Ms. Micky Chowdhury, Advocate
Mr. B. N. Pal, Advocate
Mr. Prottyush Chatterjee, Advocate
... for respondent.

1. Heard Sri B. P. Banerjee, learned senior standing counsel, assisted by Sri Abhradip Maity, learned counsel for the appellant and Ms. Micky Chowdhury, learned counsel for the respondent.
2. As per impugned order of the Tribunal, the total tax effect involved is less than Rs.10 lakh. Hence, in view of the circular F. No./390/Misc/30/2023-JC dated 02.11.2023, this appeal is dismissed inasmuch as the tax effect is below the amount fixed in the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)