

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

CEXA/32/2021
IA NO: GA/2/2021
COMMISSIONER OF CGST AND CX, HOWRAH COMMISSIONERATE
VS
M/S. MARS PLYWOOD INDUSTRIES LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 27, 2024.

Appearance :
Mr. Kaushik Dey, Adv.
Ms. Ekta Sinha, Adv.
...for appellant

The Court :- We have heard learned Counsel on behalf of the appellant.

This appeal filed by the CGST & Central Excise, Howrah Commissionerate. It is not in dispute that the tax effect involved in this appeal is well below the threshold limit fixed by the Central Board of Indirect Taxes, which is Rs.2 crore.

Therefore, the revenue cannot prosecute this appeal any further.

Accordingly, the appeal stands disposed of on the ground of low tax effect and substantial questions of law which have been suggested are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)