

O-295

CUSTA/8/2016

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

COMMISSIONER OF CUSTOMS (PREVENTIVE), W.B., CUSTOMS HOUSE

VERSUS

NITYA GOPAL BISWAS & ANR.

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI

AND

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 10th May, 2024.

Appearance:

Mr. Kausik Dey, Adv.

Ms. Aishwarya Rajyashree, Adv.

... for the appellant.

Mr. Arijit Chakraborty, Adv.

Mr. Nilotpal Chowdhury, Adv.

Mr. Prabir Bera, Adv.

...for the respondent.

1. Heard Sri Kausik Dey, learned senior standing counsel assisted by Ms. Aishwarya Rajyashree, learned junior standing counsel for the appellant and Sri Arijit Chakraborty, learned advocate for the respondent.
2. Learned counsel for the appellant states that the tax effect involved in the present appeal is much below the limit fixed by the circular F. No.390/Misc/30/2023-JC issued by Ministry of Finance, Department of Revenue, Central Board of Direct Taxes dated 02.11.2023.

3. Therefore, the appeal (CUSTA/8/2016) is dismissed inasmuch as the tax effect is below the limit in the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.