ORDER O – 318

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

CUSTA/10/2016
IA NO: GA/2/2016(Old No:GA/2583/2016)
COMMISSIONER OF CUSTOMS (PREV.), WEST BENGAL
VS
LALJIBHAI KANJIBHAI SONI & ANR.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 4th April 2024.

Appearance:

Mr. Bhaskar Prasad Banerjee, Advocate
Mr. Abhradip Maity, Advocate
Ms. Manasi Mukherjee, Advocate
... for the appellant.

Mr. Arijit Chakrabarti, Advocate
Mr. Nilotpal Chowdhury, Advocate
... for the respondents.

1. Heard Sri Bhaskar Prasad Banerjee, learned senior standing counsel for the appellant and Sri Arijit Charabarti, learned counsel for the respondents assessee.

2. Both the learned counsel jointly state that the tax effect involved in the present appeal is below the monetary limit fixed by the Central Board of Indirect Taxes and Customs vide Circular No. F. No.390/Misc/30/2023-JC dated 02.11.2023 for filing appeals by the department.

3. In view of the aforesaid, this appeal is dismissed in terms of the aforesaid Circular dated 02.11.2023.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar