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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CUSTA/11/2016
COMMISSIONER OF CUSTOMS (PREV.) W.B.
VS
JOY GOPAL BISWAS & ANR.

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

Appearance :
Sri B.P. Banerjee, Adv.
Sri Abhradip Maity, Adv.
...for the respondent.

Sri Siddharta Lahiri, Adv.
..for the Union of India.

1. Sri Bhaskar Prasad Banerjee, learned senior standing counsel for the appellant states that the tax effect involved in the present appeal is much below the monetary limit for filing the appeal fixed by Circular No.F.No.390/Misc/30/2023-JC issued by Ministry of Finance, Department of Revenue, dated 2.11.2023.
2. Hence, the appeal is dismissed inasmuch as the tax effect is below the amount fixed in the aforesaid Circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

Sd/