ORDER O – 392

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

CEXA/20/2022
IA NO: GA/2/2022
COMMISSIONER OF CENTRAL EXCISE, BOLPUR COMMISSIONERATE
NOW COMMISSIONER OF CENTRAL TAXES, BOLPUR CGST
COMMISSIONERATE
VERSUS
M/S. MANAKSHIA LIMITED

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

Appearance:

Dr. Samir Chakraborty, Advocate
Mr. B. Sengupta, Advocate
... for the respondent.

1. Case called out. None appears on behalf of the appellant to press the appeal. Sri Samir Chakraborty, assissted by Sri B. Sengupta, learned counsel for the respondent is present.

2. We have perused the memo of appeal and we find that the present appeal has been filed against the impugned common order of the Tribunal arising from the order-in-original No.02/Commr/Bol/06 dated 31.03.2006 passed by the Commissioner of Central Excise, Bolpur. We have perused the aforesaid order-in-original original dated 31.03.2006 and we find that the total CENVAT credit disallowed by the Commissioner of Central Excise is Rs.79,00,402/-. Thus, the tax effect

involved in this appeal is below the limit fixed by circular F. N./390/Misc/30/2023-JC dated 02.11.2023 for filing appeals by the revenue. Therefore, this appeal is dismissed in view of the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar