

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

CEXA/32/2001
COMM. OF CENTRAL EXCISE CAL - I
VS
M/S. THINNER & CO.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 25, 2024.

Appearance :
Mr. Bhaskar Prasad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant.
Mr. J. P. Khaitan, Sr. Adv.
Mr. Naresh Jain, Adv.
Ms. Arati Agarwal, Adv.
Ms. Rosy Banerjee, Adv.
...for respondent.

The Court :- This appeal has been filed by the Commissioner of Central Excise, Calcutta -1 challenging the order passed by the learned Tribunal. The appeal was admitted on 24.12.2001 on certain substantial questions of law. It is seen that the Central Excise Duty, which is the subject matter of this appeal is less than the threshold limit fixed by the Central Board of Direct Taxes.

Therefore, the revenue cannot pursue this appeal.

Accordingly, the appeal is disposed of on the ground of low tax effect and the substantial questions of law are left open.

We have directed Mr. Tapan Bhanja, learned Advocate to accept the notice for the appellant and his appearance will be regularized.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)