

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [CENTRAL EXCISE]
ORIGINAL SIDE

CEXA/1/2024
IA NO: GA/1/2024
PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE KOLKATA NORTH GST
COMMISSIONERATE
VS
M/S DESCO PAINTS CORPORATION

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 11th February 2025.

Appearance :
Mr. Shiv Shankar Banerjee, Adv.
Mr. Abhradip Maity, Adv.
...for appellant.

The Court: - This appeal has been filed by the revenue challenging the order passed by the learned Tribunal. It is not in dispute that the tax effect involved in this appeal is below the threshold limit.

Therefore, the revenue cannot prosecute the appeal any further.

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

Consequently, connected application stands closed.

The written instruction given by the department is kept on record.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)