

Od 1

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

CUSTA/1/2024
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
SHRI ATUL KISHOR GUGLANI

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : February 12, 2025

Appearance :
Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant

The Court:- This appeal has been filed by the Commissioner of Customs Port, Kolkata against an order passed by the learned Tribunal. The department has given written instruction that the tax effect involved in this appeal is below the threshold limit. If that if so, the department cannot pursue the appeal any further.

Accordingly, the appeal stands disposed of on the ground of low tax effect.

Consequently the substantial questions of law suggested are left open.

The written instruction given by the department to the learned standing Counsel is kept on record.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)