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ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CUSTA/7/2024
IA NO: GA/1/2024

COMMISSIONER OF CUSTOMS (PORT), KOLKATA
VS.
SHRI MAYUR G. DESAI, PROPRIETOR OF PERFECT CARDAMON AND SPICES
MARKETING COMPANY LIMITED

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 18th November, 2025

Appearance :
Mr. Kaushik Dey, Adv.
Ms. Aishwarya Rajyashree, Adv.
...for the appellant

Mr. Arijit Chakraborti, Adv.
Mr. Nilotpall Chowdhury, Adv.
...for respondent

The Court : Learned Counsel appearing for the Customs Department submits that the amount of duty and penalty involved in this matter is less than Rs.1 Crore and as such, as per Circular dated 17.8.2011, the amount is much below the threshold limit prescribed in such Circular. For such reason the Customs department cannot pursue this appeal.

As the appellant does not wish to proceed with the matter, the appeal, CUSTA/7/2024, is dismissed.

The application, IA NO: GA/1/2024, also stands dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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