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

CUSTA/18/2020
COMMISSIONER OF CUSTOMS (PORT) KOLKATA
VS
DR. SANJAY CHATURVEDI

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 21st February 2025.

Appearance :
Mr. B.P. Banerjee, Adv.
Mr. Abhradip Maity, Adv.
...for appellant

The Court:- This appeal has been filed by the Commissioner of Customs (Port), Kolkata under section 35G of the Central Excise Act, 1944 challenging the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata dated 21.3.2018 in Misc. Application (EH) 75259 of 2018 and Appeal No. C/75419/2018. The learned Advocate appearing for the appellant department based on written instruction dated 24.01.2025 from the department submitted that tax effect involved in this appeal is below the threshold limit fixed by the CBDT. Therefore, the revenue does not wish to pursue the appeal. The submission is placed on record and the appeal stands disposed of on the ground of low tax effect.

The substantial questions of law which were admitted for consideration are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)

pkd/GH.