

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

CUSTA/54/2024
COMISSIONER OF CUSTOMS (PORT) CUSTOMS HOUSE KOLKATA
VS
SHREE RENUKA SUGARS LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 14th February 2025.

Appearance :
Mr. Abhradip Maity, Adv.
Ms. Shatabdi Sen, Adv.
...for appellant.
Mr. Somak Basu, Adv.
Mr. Swagato Kabiraj, Adv.
...for respondent.

The Court: - This appeal has been listed under the caption "To Be Mentioned". By an order dated 11.02.2025 the appeal was disposed of on the ground of low tax effect. Mr. Somak Basu, learned Advocate appearing for the respondent/assessee submitted that the Court may also record that the case in hand does not fall under anyone of the exceptional clauses as contained in paragraph 2 of the instructions dated 2.11.2023 issued by the Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue.

Accordingly, it is made clear that the case in hand does not fall under anyone of the exceptional circumstances mentioned in paragraph 2 of the instruction dated 2.11.2023.

This order shall form part of the order dated 11.02.2025.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)