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IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION  
ORIGINAL SIDE

CUSTA/32/2019  
THE COMMISSIONER OF CUSTOMS (PORT), KOLKATA  
VS.  
SANJIB GHOSH & ORS.

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM  
And  
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)  
Date : 19<sup>th</sup> February, 2025

*Appearance :*  
*Mr. Vipul Kundalia, Sr. Adv.*  
*Mr. Bijitesh Mukherjee, Adv.*  
*...for Appellant*

The Court : Learned Advocate for the appellant/revenue has prayed for withdrawal of this appeal on the ground that this appeal is much below the monetary limit. The written instruction issued by the Deputy Commissioner dated 24.1.2025 in this regard handed over to this Court be kept with the record.

In view of the above, the appeal stands disposed of as the tax effect is below the monetary limit. However, substantial questions of law suggested are left open.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)