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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CEXA/39/2024

IA NO: GA/1/2024

COMMISSIONER OF CGST AND CENTRAL
EXCISE KOLKATA SOUTH GST COMMISSIONERATE
VS

M/S CHOWDHURY INDUSTRIES CORPORATION

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 13th November, 2025

Appearance :

Mr. Bhaskar Prasad Mitra, Adv.

Mr. Abhadradipta Maity, Adv.

..for the appellant.

The Court : On perusal of the order dated 3.3.2009 passed by the Assistant Commissioner, Central Excise, Khidirpur Division, Kolkata - V Commissionerate it is seen that the penalty of Rs.1,15,689/- is imposed upon the assessee.

In view of the Circular dated 6.8.2024 as the monetary limit is less than Rs.2 crore in preferring the appeal before the High Court and the matter involves only an amount of Rs.1,15,689/-, this appeal preferred by the customs authorities is dismissed.

Affidavit of service filed by the appellant be kept on record.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

