

CEXA/48/2024
IA NO:GA/2/2024

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

COMMISSIONER OF CGST AND CX KOLKATA,
NORTH COMMISSIONERATE
VS.
M/S. JAYANTA LAMP INDUSTRIES PVT. LTD.

BEFORE:
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
AND
THE HON'BLE JUSTICE UDAY KUMAR
Date : 11th November, 2025.

Appearance:
Mr. Shiv Sankar Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
... for Appellant
Ms. Amrita Pandey, Adv.
...for Respondent

The Court: The tax effect of the subject matter of this appeal is falling below the threshold contained in the Circular dated 22nd August, 2019 of the Central Board of Indirect Taxes and Customs.

The appeal is disposed of in view of the Circular dated 22nd August, 2019 issued by the Central Board of Indirect Taxes and Customs.

The connected stay petition (IA No:GA/2/2024) is also disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)