

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

CUSTA/16/2022
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S PREMIUM FERROMET PVT 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. Bhaskar Prosad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant.
Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Mr. Suman Bhowmik, Adv.
Mr. Samrat Das, Adv.
Ms. Elina Dey, Adv.
Mr. Sourendra Nath Banerjee, Adv.
...for respondent.

The Court: - This appeal has been filed by the Commissioner of Customs (Appeals), Kolkata under Section 130 of the Customs Act, 1961 challenging the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata, Eastern Zonal Bench, dated 25th August, 2021. The learned Advocate appearing for the department placed a written instruction dated 24.01.2025 from the department and submitted that the tax effect involved in this appeal is below the threshold limit fixed by the C.B.D.T. and, therefore, the revenue does not wish to pursue this appeal. The said 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.)