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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CUSTA/19/2022

THE COMMISSIONER OF CUSTOMS (PORT), KOLKATA
VS.
SHRI KAILASH CHANDRA KEYAL,
DIRECTOR OF M/S. PREMIUM FERROMET PVT. LTD.

BEFORE :

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

Appearance :
Mr. Bhaskar Prosad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...for Appellant
Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Mr. Suman Bhowmick, Adv.
Mr. Samrat Das, Adv.
Ms. Elina Dey, Adv.
Mr. Sourendra Nath Banerjee, Adv.
...for respondent

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.)