ORDER OD-28

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

CEXA/7/2023
GA/2/2023

COMMISSIONER OF CGST & EXCISE, SILIGURI COMMISSIONERATE
VS
M/S. UNITED WOOD PRODUCTS (P) LTD.

BEFORE:
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
AND
THE HON'BLE JUSTICE UDAY KUMAR
Date : 2nd December, 2025.

Mr. Tapan Bhanja, Adv.
...for Appellant

The Court: There is a delay of 34 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned.

Learned counsel appearing for the appellant/revenue submits that involvement of duty in the present appeal is much less than Rs.2 Crores (Rs.3,51,705/-) and as such, in view of the Central Board of Indirect Taxes and Customs (CBIC) Circular dated 6th August, 2024, they are unable to pursue this appeal.

In view of the above situation, the appeal is disposed of on the basis of the Central Board of Indirect Taxes and Customs (CBIC) Circular dated 6th August, 2024.

Accordingly, GA/2/2023 also stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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