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

CUSTA/28/2023
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
SHRI DHAN KUMAR JAIN

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 11th February 2025.

Appearance :
Ms. Manasi Mukherjee, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant.
Mr. Nilotpal Chowdhury, Adv.
Ms. Arpita Saha, Adv.
Ms. Antara Das, Adv.
...for respondent.

The Court: - This appeal has been filed by the revenue challenging the order passed by the learned Tribunal. It is not in dispute that the tax effect involved in this appeal is below the threshold limit.

Therefore, the revenue cannot prosecute the appeal any further.

Accordingly, the appeal stands disposed of on the ground of low tax effect. The substantial questions of law are left open.

The written instruction given by the department is kept on record.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.