

OD – 10

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/13/2026
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
MS INDIAN TRADING BUREAU PVT LTD

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 21st April, 2026

Appearance :
Mr. Vipul Kundalia, Sr. Adv.
Mr. K.K. Maiti, Adv.
..for appellant.

Mr. Avra Mazumder, Adv. (VC)
Ms. Amrita Panja Moulick, Adv.
Mr. Gaurav Gupta, Adv.
Ms. Alisha Das, Adv.
Ms. Rupomita Ghosh, Adv.
....for respondent.

The Court: Heard learned counsel appearing for either of the parties.

Learned counsel for the appellant submits that the tax effect in this case is Rs.55,13,528/- which is below the tax limit as prescribed in the Central Board of Indirect Taxes & Customs' instruction under F. No.390/Misc./30/2023-JC dated 02.11.2023 but the case falls within the exceptional category under para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023.

We have perused the application. We do not find any reason to entertain this appeal where the appellant has not clearly suggested which exceptional clause as read in para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023

is applicable in the present appeal. As such, this appeal and the connected application being GA/2/2026 are dismissed as the tax effect in this matter is below Rs. 1 crore.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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