

OD - 6

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/14/2026
IA NO: GA/1/2026, GA/2/2026
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
MS RK IMPEX AND CO INDIA

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 19th March, 2026

Appearance :
Ms. Manasi Mukherjee, Adv. (VC)
Mr. Bijitesh Mukherjee, Adv.
...for appellant.

Mr. Mohit Chamaria, Adv.
...for respondent.

The Court : There is a delay of 85 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application is allowed.

IA No.GA/1/2026 is disposed of.

Learned counsel appearing for the appellant is present. Mr. Mohit Chamaria, learned advocate, appears for the respondent/assessee.

Heard the learned counsels for the parties and perused the order of the Tribunal dated 24.4.2025. The order of the Tribunal reads as under :

“On perusal of records, I find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No. 390/Misc/30/2023-JC dated 02.11.2023 has specified the monetary limits and it has been notified

that the Department shall not file appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.”

In view of the Circular dated 2.11.2023, as the amount involved in the case is much less than Rs.1 crore, the appeal dismissed and the application [GA/2/2026] are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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