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ORDER SHEET
CUSTA/16/2026
IA NO: GA/1/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS (PORT)
VS
M/S. A. S CHATTHA EXIM PRIVATE LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 28th April, 2026.

Appearance:
Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
. . .for the appellant.

Mr. Avra Mazumder, Adv.
Ms. Amrita Panja Moulick, Adv.
Ms. Alisha Das, Adv.
. . .for the respondent.

The Court: Affidavit of service filed in Court is taken on record.

Heard learned counsel appearing for either of the parties.

Learned counsel for the appellant submits that the tax effect in this case is Rs.4,71,388/- 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/1/2026 are dismissed as the tax effect in this matter is below Rs. 1 crore.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/