

OD - 18

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]
ORIGINAL SIDE

CUSTA/24/2026
IA NO: GA/1/2026
PRINCIPAL COMMISSIONER OF CUSTOMS PORT
VS
MS PUYANG REFRACTORIES GROUP COMPANY INDIA P LTD

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 2nd April, 2026

*Appearance :
Mr. Kaushik Dey, Adv.
Mr. K.K. Maiti, Adv.
...for appellant.*

The Court : Heard learned counsel appearing for the appellant. Perused the order of the Tribunal dated 18.09.2025. From the said order we find that the matter involved in this case is much below the prescribed monetary limit as reflected from the Circular dated 2.11.2023 and as such, we are not inclined to admit this appeal in view of the Circular dated 2.11.2023. The appeal and the connected application being GA/1/2026 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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