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ORDER SHEET
CUSTA/51/2026
IA NO: GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S BAGADIYA BROTHERS PVT LTD

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE PARTHA SARATHI SEN
Date: 25th June, 2026.

Appearance:
Mr. U.S. Bhattacharya, Adv.
Mr. K. K. Maiti, Adv.
. . .for the appellant.

Mr. Pranit Bag, Adv.
Ms. Shreya Mundhra, Adv.
. . .for the respondent.

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

There is a delay of 300 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 being GA/1/2026 is allowed.

Learned counsel for the appellant submits that the duty effect in this case is Rs.42,86,670/- which is below the duty 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.)

(PARTHA SARATHI SEN, J.)

Sp/