

OD 19

ORDER SHEET
CUSTA/70/2025
IA NO:GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS KOLKATA
VS
M/S LAXMI MONDAL

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 12th March, 2026.

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

The Court: Heard learned counsel for the appellant.

There is a delay of 31 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 of 2025 is allowed.

Perused the learned Tribunal's order dated 02.04.2025. The order dated 02.04.2025 reads as under:

“On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.50.00 lakhs

which has been notified vide Board's Instruction being F.No.390/Misc/30/2023-JC dated 02.11.2023 as modified. Accordingly, the Appeal is dismissed under National Litigation Policy. Stay dismissed and the appeal dismissed on NLP basis."

As the amount of duty involved in this matter is Rs.57,60,606/- which is much below the prescribed limit as per instruction dated 02.11.2023, we are unable to admit this appeal.

Accordingly, the appeal and the connected application being GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)