

OD – 13

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/78/2025
IA NO: GA/1/2025, GA/2/2025
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S. SHREE SALASAR BALAJEE IMPEX PRIVATE LIMITED

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 18th February, 2026

Appearance :
Mr. Vipul Kundalia, Sr. Adv.
Mr. Tapan Bhanja, Adv.
...for appellant.

The Court : There is a delay of 89 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/1/2025 is disposed of.

Mr. Bhanja appears for the appellant. No one appears for the respondent/assessee. The record showing service upon the assessee filed by the learned counsel for the appellant is kept with the record.

Learned counsel appearing for the appellant submits that there are wrong mathematical calculations made by the Commissioner and the Tribunal. We have perused the order of the Commissioner as well as the Tribunal. The order of the Tribunal dated 25.2.2025 reads as follows :

“On perusal of records, we find that the amount involved in the present case is below the monetary limit of Rs.60.00 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.”

We do not find any question of law involved in this matter and the appeal as well as the connected application stands dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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