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ORDER SHEET
CUSTA/86/2025
IA NO:GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S GURUDEO IMPEX

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 20th February, 2026.

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

The Court: There is a delay of 32 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.

Heard learned counsel appearing for the appellant. Perused the application as well as the order of the learned Tribunal dated 30.4.2025. The learned Tribunal's order is read as follows:

“It is seen from the records that the amount of revenue involved in the present appeal filed by the Revenue is less than

Rs.50,00,000/- (Rupees Fifty Lakhs only), which is below the threshold limit prescribed for litigation before the CESTAT in terms of the National Litigation Policy Instruction/Circular bearing F.No. 390/Misc./30/2023-JC dated 02.11.2023 issued by the C.B.I.C.

2. Accordingly, the appeal filed by the Revenue is dismissed, in terms of National Litigation Policy prescribed vide the aforesaid Circular.”

As the involvement of revenue is below the prescribed limit in terms of the national litigation policy and no substantial questions of law arises from the order of the tribunal, the appeal and the connected application being GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)