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ORDER SHEET
CUSTA/89/2025
IA NO:GA/1/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

THE COMMISSIONER OF CUSTOMS KOLKATA PORT
VS
M/S STAR ENTERPRISES

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: Heard learned counsel appearing for the appellant. Perused the application and the Memorandum of Appeal as well as the order of the learned Tribunal dated 25.07.2025. The learned Tribunal's order is read as follows:

"The present Miscellaneous Application for stay has been filed by the Appellant Revenue seeking stay of the Impugned-Order-in-Appeal No. Kol/Cus(Port)/Akr/851/2021 dated 14.12.2021 passed by the Commissioner of Customs (Appeals) Kolkata.

2. As far as the Stay Petition filed by the Department is concerned, it is observed that the same is filed in a routine and mechanical manner

without any application of mind. The same is of a casual nature. The said Stay Petition, filed by the Department is dismissed.

3. On perusal of records, we find that the amount involved in the present case is below Rs.50.00 Lakhs. Vide Board's Instruction under F. No.390/Misc./30/2023-JC dated 02.11.2023 has specified the monetary limits and it has been notified that the Department shall not file Appeal before the Tribunal, if the amount of demand is less than Rs.50 Lakhs in the impugned order. Accordingly, the present Appeal filed by the Revenue is dismissed.”

As the amount involved in this appeal is below the monetary limit as prescribed under the circular and no substantial question of law arises from the order of the tribunal, the appeal and the connected application are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)