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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Central Excise]

ORIGINAL SIDE

CEXA/31/2009
COMMISSIONER OF CENTRAL EXCISE, KOLKATA II
VS
M/S. BERGER PAINTS INDIA LTD.

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 17th July, 2026

Appearance :
Mr. Vipul Kundalia, Sr. Adv.
Mr. Anindya Kanan, Adv.
Ms. Anukriti Agarwal, Adv.
..for appellant.

Ms. Nilanjana Banerjee, Adv.
…for respondent.

The Court : Three orders being dated 29.8.2002, 30.08.2002 and 21.11.2003 were challenged by the Department before the Customs, Excise and Service Tax Appellate Tribunal wherein the involvement of tax in three appeals being CCE/Kol-II/37/2002, CCE/Kol-II/36/2002 and 189/Kol-II/2003 were Rs.11,47,766, Rs.23,57,159 and Rs.11,47,766/- respectively. The Tribunal was pleased to dismiss the above three appeals of the Commissionerate on merits by pronouncing their decision of 26th September, 2008.

Heard learned senior counsel for the appellant and perused the paper book wherein the appellant had preferred one single appeal from the conjoint order dated 26th September, 2008 passed by the learned Tribunal.

We do not find any reason to entertain these appeals where the appellant has not clearly suggested which exception 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, the appeal is dismissed as the excise duty in this matter is below Rs.2 crore.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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