

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4773 OF 2011

COMMISSIONER OF CENTRAL EXCISE,
JALANDHAR

APPELLANT(S)

VERSUS

M/S KAPSON INDUSTRIES LTD.(UNIT-I) RESPONDENT(S)

O R D E R

We have heard learned counsel for the appellant.

Our attention has been drawn to Circular F. No.390/Misc./116/2017-JC dated 22.08.2019 issued by the Ministry of Finance, Department of Revenue, Central Board of Excise and Customs providing the monetary limits below which appeal shall not be filed before various courts. The limit fixed for filing appeal before the Supreme Court of India is Rs.2 Crores.

Admittedly, in the case at hands, the valuation of the goods at the time of seizure was only Rs.1.74 Lakhs.

In view of the above Circular, the appeal

involves amount less than Rs.2 Crores and thus, the appeal accordingly stands dismissed on account of low tax effect. However, the question of law is left open to be adjudicated in an appropriate case.

.....J.
(KRISHNA MURARI)

.....J.
(BELA M. TRIVEDI)

NEW DELHI
10th MAY, 2023

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4773/2011

COMMISSIONER OF CENTRAL EXCISE, JALANDHAR Appellant(s)

VERSUS

M/S KAPSON INDUSTRIES LTD.(UNIT-I) Respondent(s)

Date : 10-05-2023 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE KRISHNA MURARI
HON'BLE MS. JUSTICE BELA M. TRIVEDI

For Appellant(s) Mr. N Venkatraman, A.S.G.(NP)
Mr. Raj Bahadur Yadav, AOR
Mr. Apoorv Kurup, Adv.
Mr. B K Satija, Adv.
Mrs. Ashok Panigrahi, Adv.

Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. M. P. Devanath, AOR

UPON hearing the counsel the court made the following
O R D E R

The appeal stands dismissed in terms of the
signed order. Pending application(s), if any, shall
stand disposed of.

(Geeta Ahuja)
Assistant Registrar-cum-PS

(Beena Jolly)
Court Master

(Signed Order is placed on the file)