OD 16

ORDER SHEET
CUSTA/33/2026
IA NO: GA/1/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF CUSTOMS (AIRPORT AND ACC)
VS
ARNAB SINHA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 21st April, 2026.

Appearance:
Mr. Vipul Kundalia, Sr. Adv.
Mr. Anurag Roy, Adv.
. . .for the appellant.

The Court: Heard learned counsel appearing for the appellant. No one appears for the respondent.

The appeal is admitted on the following substantial questions of law for consideration.

"(i) Whether the Learned Tribunal committed substantial error in law in misinterpreting the scope of Sections 112(a)(i) and 112(b)(i) of the Customs Act,1962?

(iii) Whether the Learned Tribunal committed substantial error in law in not holding that the Respondent's actions demonstrate that he "knew or had reasons to believe" that the mis-declared, branded, and counterfeit goods were liable to confiscation, thus justifying the penalty under Section 112(b)(i) of the Act?

(iii) Whether the Learned Tribunal committed substantial error in law in misinterpreting the scope of Section 114AA of the Act?"

The appellant shall file requisite number of informal paper books prepared out of Court including therein all relevant materials used before the learned Court below within ten weeks from date and serve copies thereof upon the learned advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since the respondent is not represented, service of notice of appeal be effected upon them.

Let the matter be listed in the monthly list of July.

IA No.GA/1/2026 is disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/