

OD - 1 to 4

IN THE HIGH COURT AT CALCUTTA  
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/88/2025  
IA NO: GA/1/2025  
COMMISSIONER OF CUSTOMS PORT  
VS  
M/S GREENPANEL INDUSTRIES LIMITED  
(FORMERLY M/S GREENPLY INDUSTRIES LTD)

CUSTA/21/2025  
IA NO: GA/2/2026  
COMMISSIONER OF CUSTOMS AIRPORT AND AIR CARGO  
VS  
SHRI SANJAY AGARWAL

CUSTA/22/2025  
IA NO: GA/2/2026  
COMMISSIONER OF CUSTOMS AIRPORT AND AIR CARGO  
VS  
SHRI PREET KUMAR AGARWAL

CUSTA/25/2025  
IA NO: GA/2/2026  
COMMISSIONER OF CUSTOMS (AIRPORT AND AIR CARGO)  
VS  
SHRI DHRUVJYOTI ROY AND ORS.

BEFORE :  
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ  
And  
THE HON'BLE JUSTICE UDAY KUMAR  
Date : 5<sup>th</sup> May, 2026

*Appearance :*  
*Mr. Vipul Kundalia, Sr. Adv.*  
*Mr. Anurag Roy, Adv.*  
*...for appellant in CUSTA/88/2025*

*Mr. Rahul Tangri, Adv.  
Ms. Taniya Roy, Adv.  
...for respondent in CUSTA/88/2025*

*Mr. Tapan Bhanja, Adv.  
...for appellant in CUSTA/21/2025,  
CUSTA/22/2025 and CUSTA/25/2025*

*Mr. Arnab Chakraborty, Adv.  
Mr. Aniket Chaudhury, Adv.  
...for respondent in CUSTA/21/2025,  
CUSTA/22/2025 and CUSTA/25/2025*

*Mr. Shreya Mundhra, Adv.  
...for respondent in CUSTA/25/2025*

The Court : Hearing concluded. Judgment reserved. C.A.V.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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