

OD 1 to 4

ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

CUSTA/21/2025
IA NO: GA/1/2025
COMMISSIONER OF CUSTOMS (AIRPORT AND AIR CARGO)
VS
SHRI SANJAY AGARWAL

CUSTA/22/2025
IA NO: GA/1/2025
COMMISSIONER OF CUSTOMS (AIRPORT AND AIR CARGO)
VS
SHRI PREET KUMAR AGARWAL

CUSTA/23/2025
IA NO: GA/1/2025
COMMISSIONER OF CUSTOMS (AIRPORT AND AIR CARGO)
VS
SHRI AVINASH SONI

CUSTA/25/2025
IA NO: GA/1/2025
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: 17th February, 2026.

Appearance:
Mr. Vipul Kundalia, Sr. Adv.
Mr. Tapan Bhanja, Adv.
Mr. Anindya Kanon, Adv.
...for the appellant

*Mr. Arnab Chakraborty, Adv.
Mr. Aniket Chaudhury, Adv.
...for the respondent in CUSTA/21/2025, CUSTA/22/2025
and respondent no.6 in CUSTA/25/2025*

*Mr. Rishi Raju, Adv.
Ms. Shreya Mundhra, Adv.
...for the respondent no.1 in CUSTA/25/2025*

The Court: We have heard Mr. Kundalia, learned senior counsel appearing for the appellant.

These appeals are admitted on the following substantial questions of law:

“A. Whether the findings of the Learned Tribunal that the diversion of the gold jewellery by the exporters was mere negligence on their part is perverse or not ?

B. Whether the Learned Tribunal has erred by considering only the making charges (value addition) i.e. Rs.43,400/- as submitted by exporters while deciding quantum of the redemption fine to be imposed ?

C. Whether the Learned Tribunal has erred by not considering (i) the duty sought to be evaded by the diversion of jewellery meant for exportation i.e. Rs.1,45,70,755/- and (ii) market price of the goods i.e. Rs.16,10,43,792/- while deciding quantum of the redemption fine to be imposed under section 125 of the Customs Act, 1962 ?

D. Whether the Tribunal has erred by not imposing any penalty on exporters under Section 114AA of the Customs Act, 1962?

E. Whether by reducing redemption fine under section 125 and penalty under section 114(iii) of the Customs Act, 1962 the Learned Tribunal has failed to follow the settled position of law that imposition of redemption fine and penalty cannot be done away and redemption fine and penalty to be imposed in a reasonable and proportionate manner considering the quantum of the value of the goods ?”

The appellant is directed to file requisite number of informal paper books prepared out of Court enclosing therein all relevant papers and documents used before the learned trial court within 8(eight) weeks from date by serving copies thereof to the learned advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since learned advocate for the respondent is represented, service of notice of appeal upon them stands dispensed with.

Let these matters appear in the monthly list of May, 2026.

The applications, all being IA No.GA/1/2025 filed in all the appeals are disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)