

OD 1 to 5

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
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

CUSTA/85/2024
IA NO: GA/3/2026

COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S TITAGARH WAGONS LIMITED

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND

The Hon'ble JUSTICE UDAY KUMAR

Date: 30th April, 2026.

Appearance:

Mr. Vipul Kundalia, Sr. Adv.

Mr. Anurag Roy, Adv.

. . .for the appellant in CUSTA/88 /2025.

Mr. Vipul Kundalia, Sr. Adv.

Mr. Tapan Bhanja, Adv.

*. . .for the appellant in CUSTA/21/2025,
CUSTA/22/2025 & CUSTA/25/2025.*

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.*

Ms. Shreya Mundhra, Adv.

. . .for the respondent no.1 in CUSTA/25/2025.

Mr. Kaushik Dey, Adv.

Mr. Tapan Bhanja, Adv.

. . .for the appellant in CUSTA/85/2024

Mr. Somak Basu, Adv.

Mr. Swagato Kabiraj, Adv.

. . .for the respondent in CUSTA/85/2024.

The Court: Heard learned counsel appearing for the parties.

Mr. Kundalia appearing for the appellant concludes his submission. Mr. Chakraborty, learned advocate for the respondent has also concluded his submission. On the next date Mr. Somak Basu will initiate his submission and thereafter Mr. Dey will conclude the matter.

Let these matters appear in the list on 5th May, 2026 under the heading "To be Mentioned".

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)