

OD-8 & 9

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [CUSTOMS]
ORIGINAL SIDE

CUSTA/30/2025
IA NO: GA/1/2025, GA/2/2025
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SHRI ANIL KUMAR SONI

CUSTA/31/2025
IA NO: GA/1/2025, GA/2/2025
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SHRI ANIL KUMAR GAUR

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 23RD July, 2025.

Appearance :
Mr. B. P. Banerjee, Adv.
Mr. Tapan Bhanja, Adv. ...for appellant.

Mr. Arijit Chakrabarti, Adv.
Mr. Nilotpal Chowdhury, Adv.
Mr. Prabir Bera, Adv. ...for respondent.

The Court :- We have heard learned advocates for the parties.

There is a delay of 38 days in filing the appeals.

As we are satisfied with the explanation offered in the application for condonation of delay, the delay in filing the appeal is condoned.

Accordingly, GA/1/2025 is allowed.

The learned advocate appearing for the respondent/assessee raises a preliminary objection with regard to the maintainability of the appeal on the ground of

monetary limit and in this regard has referred to the Circulars issued by the Board dated 17.8.2011, 26.12.2014 and 2.11.2023.

The learned senior standing counsel for the appellant places reliance on the decision of the Hon'ble Division Bench of the High Court of Meghalaya in Customs Appeal No.1/2024 dated 22.10.2024 wherein similar objection was raised on behalf of the respondent therein and the court held that the Circulars issued by the Central Board will not cover the cases of smuggling and cases where the adjudicating authority ordered confiscation of the smuggled goods, which is gold.

The learned advocates for the parties seek time to make submissions in the matter.

List both the appeals on 6th August, 2025.

(T.S. SIVAGNANAM, CJ)

(CHAITALI CHATTERJEE (DAS), J.)

SM/pkd.