

OD 2 & 3

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCME TAX)
ORIGINAL SIDE

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

WITH

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

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

-AND-

The Hon'ble JUSTICE UDAY KUMAR

Date: 11th February, 2026.

Appearance:

Mr. Bhaskar Prosad Banerjee, Adv.

Mr. Tapan Bhanja, Adv.

. . .for the appellant.

Mr. Arijit Chakraborty, Adv.

Mr. Nilotpall Chowdhury, Adv.

Mr. Prabir Bera, Adv.

Mr. Swarbhannu Bhattacharya, Adv.

. . .for the respondent.

The Court: Heard learned counsel for the parties.

Learned counsel appearing for the respondent/assessee files compilation of all the documents. Let the same be kept with the records.

Let these matters again appear in the list tomorrow, i.e. on 12th February, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

SP/