

OD 1 & 2

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: 6th 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.

. . .for the respondent.

The Court: Heard learned counsel for the parties.

Learned counsel appearing for the respondent/assessee prays leave to annex all the documents in the informal paper book and file the same within three days from date.

Let these matters again appear in the list on 11th February, 2026 under the same heading.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

SP/