

OD - 2

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/32/2025
IA NO.GA/1/2025
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S LUMINO INDUSTRIES LIMITED

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 7th April, 2026

Appearance :
Mr. Abhradip Maiti, Adv.
...for appellant.

Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Mr. Yuvaraj Singh, Adv.
Ms. Ruponita Ghosh, Adv.
...for respondent.

The Court : Heard the learned counsels for the respective parties.

The appeal is admitted on the following substantial question of law :

"Whether only DGFT is the authority concern to determine as to discharge of export obligation by the respondent and after issuance of EODC the custom authority cannot initiate any proceeding for demanding/Recovery of Customs Duty amounting to Rupees 9,43,67,358.00 in course of import of goods by the respondents for non-fulfillment of obligation by the respondent while the conditions stipulated in the said notifications and also for contravening the provisions of the Foreign Policy (2009-14) read with the handbook of Procedures (2009-14), Volume - 1 under Section 28(4) of the Customs Act, 1962, read with

Notification No.96/2009 – Customs dated 11.09.2009 and also in terms of the Bond executed by the importer under Section 143 of the Customs Act, 1962, along with deemed confiscation of the subject goods having assessable value of Rs.41,02,30,418/- along with applicable interest and penalty as per law and further recovery of bank guarantee or bond as furnished by the respondent?”

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 10 (ten) weeks from date by serving copies thereof to the learned Advocate for the respondent. Supplementary affidavit, if any, may be filed by the respondent within two weeks thereafter.

Settlement of index and all other formalities are dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let this matter appear in the Monthly List of July 2026.

IA NO.GA/1/2025 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

sd/