

OD – 20

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/37/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SHRI RINKU VERMA

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

Appearance :
Mr. Bhaskar Prasad Banerjee, Adv.
Mr. Tapan Bhanja, Adv.
...for appellant.

Mr. N.K. Chowdhury, Adv.
Mr. Prabir Bera, Adv.
Mr. Nilotpal Chowdhury, Adv.
...for respondent.

The Court : Heard learned counsel appearing for the respective parties.

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

- "i) Whether the order dated 21.02.2024 of the Learned Majority Members Learned Tribunal is totally perverse and contrary to the records in as much as Learned Tribunal erred in not considering various inconsistencies and variations pertaining to the material facts and circumstances in this case including inconsistencies with the voluntary statements, bills and other documents along with the 06 pieces of gold seized by the P & I Branch, CC(P) on 19.05.2015?
- ii) Whether the Learned Tribunal erred in law in holding that the burden of proof under section 123 of the Customs Act, 1962 had been discharged to satisfaction despite the innumerable material and factual discrepancies in the said case and with the fact that

gold seized on 19.05.2015 could not be correlated with the gold sold to Rinku Verma by Pradeep Kumar Bothra vide bills dated between 02.05.2015 and 12.05.2015?

iii) Whether in the facts and circumstances of the case the respondent, who claims the ownership in respect of seized foreign marked gold at a much belated stage, has been able to discharge the obligation and onus in terms of section 123 of the Customs Act, 1962?

iv) Whether in the facts and circumstances of the instant case the seized foreign marked gold is liable for confiscation in terms of section 111(b) and 111(d) of the Customs Act, 1962?

v) Whether in the facts and circumstances of the case the Learned Tribunal was right and justified in allowing the appeal of the respondent by setting aside the order dated 31.08.2018 and consequently set aside the penalty imposed upon the respondent under section 112(b) and 114AA of the Customs Act, 1962?"

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.

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 August 2026.

IA No.GA/2/2026 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)