

OD - 19, 21, 22, 23, 24

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/36/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SUBHAM VERMA

CUSTA/38/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS GOLU VERMA

CUSTA/39/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
RAGHENDRA KUMAR DHURIYA

CUSTA/40/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SHRI SOURABH

CUSTA/41/2025
IA NO: GA/2/2026
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA
VS
SHRI PRADEEP KUMAR BOTHRA

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 copies of gold seized by the P & I Branch, CC(P) on 19.05.2015?

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

iii) 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 these matters appear in the Monthly List of August 2026.

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

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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