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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/67/2025
IA NO: GA/1/2026
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
M/S.KRITIKA IMPEX

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

Appearance :
Mr. Tapan Bhanja, Adv.
Mr.Gourab Karmakar, Adv.
…for appellant.

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

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

"1. Whether the Learned Tribunal erred in law by accepting the relinquishment under Section 23(2) of the Customs Act, 1962, when the proviso explicitly bars relinquishment in cases involving offences under the Customs Act or any other law and the importer M/s. Kritika Impex was found to have mis-declared the goods and imported prohibited goods (Black Pepper) by concealment, which constituted an offence under Section 111(d), 111(i), 111(l), 111(m), and attracted penal provisions under Section 135(1)(a)(i)(A) and (B) of the Customs Act, 1962?

2. Whether the Learned Tribunal's acceptance of relinquishment of imported goods under Bill of Entry Nos. 5405619 dated 11.09.2021 despite established concealment of prohibited goods effectively nullifies the proviso to Section 23(2) of the Customs Act, 1962?

3. Whether the Learned Tribunal while setting aside the demand of differential duty, redemption fine and penalty with respect to the past import failed to consider the findings from investigation of prior imports under Bill of Entry No.5257900 dated 31.08.2021, where there was credible evidence of similar mis-declaration and duty evasion and the importer also could not explain the fate of goods, could not submit purchase orders, and gave non-verifiable buyer details as well as the buyer M/s. Bansal Trading found non-existent and as such whether the impugned order dated 02.05.2025 passed by the Learned Tribunal is sustainable in the eye of law?

4. Whether the Learned Tribunal's order is perverse and non-speaking to the extent that it does not deal with key documentary and circumstantial evidence brought on record by the Revenue during adjudication, including seized goods, forensic statements, buyer investigations, and CHA involvement?"

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 not represented, notice of appeal be served upon them.

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

IA NO: GA/1/2026 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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