

OD-9 to 12

IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION [CUSTOMS]  
ORIGINAL SIDE

CUSTA/99/2024  
IA NO: GA/2/2025  
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA  
VS  
M/S KANPUR EDIBLES PRIVATE LIMITED

CUSTA/101/2024  
IA NO: GA/2/2025  
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA  
VS  
SHRI MANOJ KUMAR GUPTA

CUSTA/102/2024  
IA NO: GA/2/2025  
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA  
VS  
SHRI ANKIT GUPTA

CUSTA/103/2024  
IA NO: GA/2/2025  
COMMISSIONER OF CUSTOMS PREVENTIVE KOLKATA  
VS  
SHRI SUNIL KUMAR GUPTA

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM  
-A N D-  
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)  
DATE : 25th July, 2025.

Appearance :  
*Mr. Tapan Bhanja, Adv. ...for appellant.*

*Mr. Rahul Tangri, Adv.*  
*Mr. Shovit Betal, Adv. ...for respondent.*

The Court :- We have heard Mr. Tapan Bhanja, learned advocate appearing for the appellant and Mr. Rahul Tangri, learned advocate for the respondent.

The learned advocate appearing for the respondent raised a preliminary objection with regard to the maintainability of the appeals. To consider this aspect, we have perused the questions of law suggested by the appellant/revenue in paragraph

49 of the stay application. Prima facie, we find that the issue is whether the respondent/assessee was entitled to benefit of a notification based on a certificate which was issued by the Bangladesh Authorities which, according to the revenue, is not inconformity with the requirement of the provisions of the SAFTA Rules.

Prima facie, we are of the view that this issue is purely an issue inter parties and it does not travel beyond the respondent/assessee or in other words any decision is not going to impact a class or category. Very recently, this court had an occasion to consider a similar objection in the case of *Atherton Engineering Co. Pvt. Ltd. vs. The Commissioner of Customs (Airport & Air Cargo Complex), Kolkata in CUSTA/86/2024 dated 10.7.2025*. In the said decision, the court held that the appeal before this court under section 130 of the Customs Act was maintainable.

We make it clear that this is only a prima facie view taken by us and we grant liberty to the learned advocate appearing for the respondent to address argument on the next date.

List the appeals after three weeks.

(T.S. SIVAGNANAM, CJ)

(CHAITALI CHATTERJEE (DAS), J.)