

IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION  
(CUSTOMS)  
ORIGINAL SIDE

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

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

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

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

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

AND

The Hon'ble JUSTICE UDAY KUMAR

Date: 20<sup>th</sup> January, 2026.

*Mr. Tapan Bhanja, Adv.  
..for the Appellant  
Mr. B. L. Narasimhan, Adv.(VC)  
Mr. Rahul Tangri, Adv.  
Mr. Shovit Betal, Adv.  
..for the Respondent*

The Court: Heard learned counsels for the parties.

Leave is granted by this Court to the learned counsel for the respondent/assessee to file supplementary affidavits enclosing all the records as desired by the respondent/assessee. Leave is also granted to file applications by the respondent/assessee regarding maintainability of the appeals. Let the supplementary affidavits and the applications be filed by the respondent/assessee by 4<sup>th</sup> February, 2026.

Let these matters appear in the list on 19<sup>th</sup> February, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

sm