

I. A. No. GA 2 of 2019
GA No. 1641 of 2019
RVWO No. 19 of 2019
with
CUSTA No. 70 of 2018
IN THE HIGH COURT AT CALCUTTA
In appeal from its
SPECIAL JURISDICTION (CUSTOMS)
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

Sanjay Kumar Gupta
Versus
Commissioner of Customs Prev, West Bengal, Kolkata

Before:
The Hon'ble Justice I. P. MUKERJI
And
The Hon'ble Justice MD. NIZAMUDDIN
Date: 28th January 2021

Appearance:
Mr. Aditya Dutta, Advocate
Mr. Akash Dutta, Advocate
for the appellants
Mr. K. K. Maiti, Advocate
for the respondent

The Court: A point which was not urged in appeal is sought to be taken now. The point is that the goods in question were not subject to penalty as they were of Indian origin. This point, in our opinion, cannot be taken in review. The remedy, if any, of the applicant lies elsewhere.

We dismiss this review application with the above observation.

(I. P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)