

ORDER SHEET
CUSTA/1/2026
IA NO:GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

COMMISSIONER OF CUSTOMS PREV KOLKATA
VS
M/S. BAHUBALI ATTRACTION PVT. LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 20th February, 2026.

Appearance:
Mr. Vipul Kundalia, Sr. Adv.
Ms. Sretapa Sinha, Adv.
...for the appellant

The Court: There is a delay of 43 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 1 of 2026 is allowed.

Heard learned counsel appearing for the appellant. Perused the adjudication order and the order of the tribunal. From the adjudication order we find that the matter involved in this case is much below the prescribed monetary limit as reflected from the circular dated 2.11.2023 and as such, we are not

inclined to admit this appeal in view of the circular dated 2.11.2023. The appeal and the connected application being GA/2/2026 are dismissed.

It is made clear that as we have not admitted the appeal, we have also declined to formulate any substantial questions of law.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)