

OD – 8

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Customs]

ORIGINAL SIDE

CUSTA/31/2026
IA NO: GA/1/2026, GA/2/2026
COMMISSIONER OF CUSTOMS PORT KOLKATA
VS
Shri Sunil Kumar Agarwal, Director,
M/s. Sibco Overseas Private Limited

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 9th April, 2026

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

The Court: There is a delay of 199 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 is allowed.

IA No.GA/1/2026 is disposed of.

Heard learned counsel appearing for the appellant.

Learned counsel for the appellant submits that the involvement of penalty in this case is Rs.21,00,000/- which is below the limit as prescribed in the Central Board of Indirect Taxes & Customs' instruction under F. No.390/Misc./30/2023-JC dated 02.11.2023 but the case falls within the exceptional category under para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023.

We have perused the application. We do not find any reason to entertain this appeal where the appellant has not clearly suggested which exceptional clause as read in para 2 as per Central Board of Indirect Taxes & Customs' instruction dated 02.11.2023 is applicable in the present appeal. As such, this appeal and the connected application being GA/2/2026 are dismissed as the involvement of penalty in this matter is below Rs. 1 crore.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

sd/