

REGISTERED
SPEED POST



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 371/495-499/B/WZ/2018-RA/812 Date of Issue 06.02.2023

ORDER NO. 171-175/2023-CUS (WZ)/ASRA/MUMBAI DATED 31.01.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI. SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

-
- (i). **F.No. 371/495/B/WZ/2019-RA**
Applicant : Shri. Mukeshkumar Dahyabhai Patel,
- (ii). **F.No. 371/496/B/WZ/2019-RA**
Applicant : Shri. Rameshkumar Mulashankar Trivedi,
- (iii). **F.No. 371/497/B/WZ/2019-RA**
Applicant : Shri. Kamlesh Mansukhal Jain,
- (iv). **F.No. 371/498/B/WZ/2019-RA**
Applicant : Smt. Sunita Suresh Nandwani,
- (v). **F.No. 371/499/B/WZ/2019-RA**
Applicant : Ms. Swatiben Hasmkhbai Hinsu

Respondent : Pr. Commissioner of Customs, CSMI Airport, Mumbai.

Subject : Revision Applications filed, under Section 129DD of the Customs Act, 1962 against the Orders-in-Appeal F.Nos. MUM-CUSTM-PAX-APP-341 to 345/2019-20 all dated 30.07.2019 issued on 13.08.2019 through F.Nos. S/49-207 to 211/2019 resp., passed by the Commissioner of Customs (Appeals), Mumbai-III.

ORDER

These five revision applications have been filed by (i). Shri. Mukeshkumar Dahyabhai Patel, (ii). and Shri. Rameshkumar Mulashankar Trivedi, (iii). Shri. Kamlesh Mansukhal Jain, (iv). Smt. Sunita Suresh Nandwani and (v). Ms. Swatiben Hasmkhbai Hinsu [hereinafter all referred to as the Applicants or ; alternatively more specifically referred to as Applicant No. 1 (A2), Applicant no. 2 (A2) ... Applicant no. 5 (A) resp.], against the Orders-in-Appeals F.Nos. Orders-in-Appeal F.Nos. MUM-CUSTOM-PAX-APP-341 to 345/2019-20 all dated 30.07.2019 issued on 13.08.2019 through F.Nos. S/49- 207 to 211/2019 resp., passed by the Commissioner of Customs (Appeals), Mumbai-III.

2. Briefly stated facts of the case are that the five Applicants who had all arrived from Dubai onboard Indigo Airlines Flight No. 6W-62 / 08.01.2018 were intercepted on 09.01.2018 by the Customs Officers of CSMI airport, Mumbai after they had cleared Customs through the green channel. Personal search of the applicants resulted in the recovery of the undermentioned gold jewellery / ornaments (refere Table No. 1) which had all been worn by them but had not been declared to the Customs and had been detected only when they were all made to pass through the door frame metal detector [DFMD].

Table No. 1.

Sl. No.	Name.	Description and quantity	Weight in gms	Value in Rs.	Recovered from.
1.	A1	01 nos each of kada and chain of crude gold.	346	9,26,155/-	Kada was worn on right hand and chain was around neck
2.	A2	-----do.-----	346	9,26,155/-	-----do-----
3.	A3.	-----do.-----	346	9,26,155/-	-----do-----
4.	A4.	4 bangles and a chain of crude gold,	1179	31,55,888/-	Chain was worn around waist and bangles on both the hands.
5.	A5	-----do.-----	979	26,20,538/-	-----do-----
	TOTAL	03 kadas, 05 chains & 08 bangles all of gold.	3196	85,54,891/-	-----do-----

2(b). In their statements recorded under Section 108 of the Customs Act, 1962, the applicants had stated that they were the owners of the gold and had purchased the gold ornaments / jewellery from M/s. Anjali Jewellers, Gold Souk, Dubai and had made the payment in foreign currency which had been arranged by them through their travel agent. The applicants stated that they had pooled their money and the travel agent was common to all the applicant.

2(c). Government Appointed Valuer certified that the all the said gold ornaments / jewellery recovered from the applicants were of 24K purity.

2(d). At the time of interception, none of the applicants had produced the invoices for the purchase of the gold ornaments / jewellery but during the course of the investigations they had furnished the same.

3. The Original Adjudicating Authority i.e. Addl. Commissioner of Customs, CSMI Airport, Mumbai by a common Order-In-Original i.e. OIO No. ADC/AK/ADJN/374/2018-19 dated 29.11.2018 issued through S/14-5-110/2018-19Adjn - SD/INT/AIU/09/2018 AP-'A' ordered for the absolute confiscation of the impugned gold totally weighing 3196 gms and valued at Rs. 85,54,891/- under Section 111(d), (l) and (m) of the Customs Act, 1962 and imposed penalties on all the applicants under Section 112 (a) and (b) of the Customs Act, 1962 and Section 114AA of the Customs Act, 1962 which is mentioned at colⁿ Table No. 2 below,

Table No. 2.

Sl. No.	Appl. No.	Quantum of Penalty in Rs imposed u/s 112(a) & (b) of the CA, 1962.	Quantum of Penalty in Rs imposed u/s 114AA of the CA, 1962.
(a).	(b).	(c).	(d).
1.	A1	1,10,000/-	50,000/-
2.	A2	1,10,000/-	50,000/-
3.	A3.	1,10,000/-	50,000/-
4.	A4.	3,80,000/-	50,000/-
5.	A5	3,15,000/-	50,000/-

4. Aggrieved by the said order, all the five applicants filed appeals before the Appellate Authority i.e Commissioner of Customs (Appeals), Mumbai - III who vide

a combined & common order i.e. Orders-In-Appeal F.Nos. MUM-CUSTOM-PAX-APP-341 to 345/2019-20 all dated 30.07.2019 issued on 13.08.2019 through F.Nos. S/49- 207 to 211-/2019, upheld in to-to, the OIO passed by the OAA.

5. Aggrieved with the above orders of the AA, all the five applicants have filed these five revision applications. It is noticed that all these five revision applications insofar as the averments on the issue of law involved are verbatim similar and hence the same are taken up for a common order. The grounds of revision too submitted by the applicants are almost similar and are as under;

- 5.01. that the order passed by OAA and AA was erroneous and not justified and they had failed to take into consideration all the submissions made by the applicants.
- 5.02. that gold was neither prohibited goods nor restricted.
- 5.03. that though notification no. 50/2017 was not applicable to their case nowhere was it stated that a Passenger was completely banned from carrying gold. It lays down the criteria that on declaration a person can be given concession in duty and at that stage his eligibility is considered but not in the cases where there is no declaration and in such a case, passenger could be charged uptill 70%. This notification does not emphasize that tourist of Indian origin had been banned from importing gold for personal use. From the above notification it is clear that gold was also a dutiable goods and not prohibited. The quantity possessed by each of the applicants was below the commercial quantity and was for their personal use.
- 5.04. that what constituted prohibited goods was well defined in 1)Yakub Ibrahim Yusuf vs Cc, Mumbai 2011(263) ELT 685 (Tri- Mumbai), wherein it is held that prohibition relates to goods which cannot be imported by anyone, such as arms, ammuniton, addictive substances viz.drugs. The intention behind the provision of section 125 was clear that import of such goods under any circumstances would cause danger to the health, welfare or morals of people as a whole. This would not apply to a case where import/export of goods was permitted subject to certain conditions or to a certain category of person and which are ordered to be confiscated for the reasons that the condition had not been complied with. In such a situation, the release of such goods confiscated would not cause any danger or detriment to public health. The option to pay fine in lieu of confiscation was not against the provisions of section 125 of the Customs Act 1962. Import of gold was permitted in case of certain category
- 5.05. As per Notification 26/2016 any article, the value of which exceeds the duty free allowance was admissible to such passenger or member under the Baggage Rules 2016 with duty at 35% ad valorem and it was also applicable

- to gold ornaments. It meant that Gold or Silver above duty free allowance was chargeable to duty and this rendered gold dutiable goods in the under Customs Act 1962. From the above notification, it was clear that gold was also a dutiable goods and not prohibited. The quantity possessed by each passenger was below commercial quantity and was for their personal use.
- 5.06. that all the Applicants were the owners and have claimed the gold individually and not jointly. In the present case, the quantity has been wrongly clubbed to prove the conspiracy whereas, the investigating agency had not brought any concrete evidence to prove the same. The invoices were separate with their names, receipt number and the quantity they own. Each Applicant from their first statement had claimed to the ownership and possession of the jewellery found on their person and hence clubbing of the entire quantity was not justifiable.
- 5.07. The Applicants had been wrongly made liable under Sec 114 AA. The applicants had submitted the invoices which was not fabricated and fake. The VAT component was absent on the said invoices because VAT deduction in Dubai was on jewellery less than 99% purity and not on jewellery of 99.9% purity. They had submitted a copy of the relevant notification of FTA in support of said statement. The applicants were owners of the gold and the misunderstanding and confusing statement should not be used to prejudice their case.
- 5.08. The applicants had not imported the USD from anywhere outside the country but had exchanged it from within the country and they did not have knowledge of the consequences. They had acted without Application of mind and due to shortage of time could not collect the same. The said USD had been purchased from recognized sources and not illicit market. The proprietor of the money changing firm had testified to this during the investigations.
- 5.09. the OAA had erroneously held that the gold was purchased on credit. though the payments were made to the jewellery by all the Applicants it was pertinent to note that Applicant no 5 in her first statement had stated that she had savings of Rs 6lakhs and rest of the money was arranged from Applicant No 1, hence the cost of gold was paid to the jeweller which was evident from the receipt. She was to return the same to A1 upon return.
- 5.10. There was no conspiracy or intention of smuggling: Each applicant was claiming ownership of the gold individually and not jointly. As the applicants had been working on some school assignment, they were required to reach at one place at one time and they gave the entire exercise of booking ticket to one booking agent who booked ticket on one PNR so that they would get seats nearby,
- 5.11. All the Applicants in their statements had stated that they had shopped together and made payments collectively. To say that they pooled their money and hatched a plan of smuggling was not justifiable.
- 5.12. that the applicants have no antecedents neither any records of involvement in any other case under Customs law or any other law for time being in

force. As far as Applicant No 1 is concerned, he had no involvement of any kind in his brother's case. Further just because all the applicants had number of visits to different places it did not prove that they were running any smuggling syndicate.

- 5.13. Absolute Confiscation was not sustainable ; Gold was not a prohibited item it was only a restricted item; As held in Section 125, since goods were not contraband, applicants were entitled to have the goods released on payment of redemption fine and duty.
- 5.14. All the five applicants are tax payers as per SCN.
The applicants have relied upon the undermentioned case;
- A). V.P Hameed Vs CC, Mumbai; 1994 (73)ELT 425 (T).
 - B). Kamleshkumar Vs CC; 1993 (967) Elt 1000 (GOI).
 - C). Shaikh Jamal Basha Vs GOI and others.
 - C). Mohit Thakor Vs Collector, 1994 ELT 865.
 - D). P. Sinnasmy Versus Commissioner Of Custom, Chennai 2007- 922 ELT 308.
 - E). Vattakal Moosa Vs Collector Of Customs Cochin 1994, (72)ELT 473.
 - F). T.Elaverasan Vs Commissioner Of Customs Reported In 2011 E.L.T 167 (Mad).

Under the circumstances, the applicants have prayed to the revision authority to take the quantity of gold separately and not jointly and to set aside the OIO and OIA and the penalty imposed under Section 114AA of the Customs Act, 1962 and to release the gold on payment of a redemption fine, duty and penalty or to pass any other order as deemed fit.

6.01. Personal hearings in the case of all the applicants were scheduled for 13.09.2022, 27.09.2022. Shri. Vinayak Siraskar, Advocate appeared online on 27.09.2022 and requested for an adjournment and to keep the hearing in the first week of November, 2022. Accordingly, personal hearings was scheduled for 25.11.2022. Shri. Aditya Ajaonkar and Shri. Vinayak Sivaskar, Advocates appeared online on 25.11.2022 and submitted that AA has not discussed the grounds raised by them and have rejected their appeals. They further submitted that applicants have brought gold jewellery / gold for personal use and were not habitual offenders. They also submitted a written submission dated 25.11.2022. They requested to release the goods on nominal fine and penalty.

6.02. In their additional submissions dated 25.11.2022, the applicants have summarized the points relied upon by them in their revision applications (Form CA-8). Case laws have been referred and printouts of case laws mentioned above were furnished. The ground which have been summarized are as below;

- (a). that gold was not prohibited goods neither restricted.
- (b). Notification 50/2017 was not applicable in the present case and gold was dutiable goods and not prohibited goods.
- (c). Applicants are owners and are claiming the same individually and not jointly.
- (d). that the source of foreign exchange was wrongly doubted but has been explained.
- (e). that there was no conspiracy or any intention of smuggling.
- (f). that the Order of absolute confiscation was not sustainable.

Also, the case laws mentioned earlier and relied upon have been reiterated.

7. Government has gone through the facts of the case, including SCN, statements recorded, case laws etc submitted by the applicants. The Government notes that the Applicants had opted for the green channel and were intercepted after they had crossed the green channel while attempting to carry the gold jewellery / ornaments without declaring the same to Customs. The applicants had admitted that they had not declared the gold with a view to evade the Customs duty. The applicants had stayed abroad for only a few days and were not eligible to bring gold. A declaration as required under Section 77 of the Customs Act, 1962 was not submitted and therefore, the confiscation of the gold was justified.

8.1. The relevant sections of the Customs Act are reproduced below :

Section 2(33)

“prohibited goods” means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with”

Section 125

Option to pay fine in lieu of confiscation. - (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it *may, in the case of any goods, the importation or exportation whereof is prohibited*

under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit :

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply :

Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

8.2. It is undisputed that as per the Foreign Trade Policy applicable during the period, gold was not freely importable and it could be imported only by the banks authorized by the RBI or by others authorized by DGFT and to some extent by passengers. Therefore, gold which is a restricted item for import but which was imported without fulfilling the conditions for import becomes a prohibited goods in terms of Section 2(33) and hence it liable for confiscation under Section 111(d) of the Customs Act. It is undisputed that Section (l) and (m) are also applicable in this case as the applicant had adopted innovative method and it was not included in the declaration. Therefore, the gold was also liable for confiscation under these Sections.

9.1. The Hon'ble High Court Of Madras, in the case of Commissioner Of Customs (Air), Chennai-I V/s P. Sinnasamy reported in 2016 (344) E.L.T. 1154 (Mad.), relying on the judgment of the Apex Court in the case of Om Prakash Bhatia v. Commissioner of Customs, Delhi reported in 2003 (155) E.L.T. 423 (S.C.), has held

that “ if there is any prohibition of import or export of goods under the Act or any other law for the time being in force, it would be considered to be prohibited goods; and (b) this would not include any such goods in respect of which the conditions, subject to which the goods are imported or exported, have been complied with. This would mean that if the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods. Hence, prohibition of importation or exportation could be subject to certain prescribed conditions to be fulfilled before or after clearance of goods. If conditions are not fulfilled, it may amount to prohibited goods.” It is thus clear that gold, may not be one of the enumerated goods, as prohibited goods, still, if the conditions for such import are not complied with, then import of gold, would squarely fall under the definition, “prohibited goods”.

9.2. Further, in para 47 of the said case the Hon'ble High Court has observed “Smuggling in relation to any goods is forbidden and totally prohibited. Failure to check the goods on the arrival at the customs station and payment of duty at the rate prescribed, would fall under the second limb of section 112(a) of the Act, which states omission to do any act, which act or omission, would render such goods liable for confiscation.....”. Thus failure to declare the goods and failure to comply with the prescribed conditions has made the impugned gold “prohibited” and therefore liable for confiscation and the Applicants thus liable for penalty.

10. A plain reading of the Section 125 shows that the Adjudicating Authority is bound to give an option of redemption when goods are not subjected to any prohibition. In case of prohibited goods, such as, the gold, the Adjudicating Authority may allow redemption. There is no bar on the Adjudicating Authority allowing redemption of prohibited goods. This exercise of discretion will depend on the nature of the goods and the nature of the prohibition. For instance, spurious drugs, arms, ammunition, hazardous goods, contaminated flora or fauna, food which does not meet the food safety standards, etc. are harmful to the society if allowed to find their way into the domestic market. On the other hand, release of

certain goods on redemption fine, even though the same becomes prohibited as conditions of import have not been satisfied, may not be harmful to the society at large. Thus, adjudicating authority can allow redemption under Section 125 of any goods which are prohibited either under the Customs Act or any other law on payment of fine but he is not bound to so release the goods.

11. Hon'ble Supreme Court in case of M/s. Raj Grow Impex [CIVIL APPEAL NO(s). 2217-2218 of 2021 Arising out of SLP(C) Nos. 14633-14634 of 2020 – Order dated 17.06.2021] has laid down the conditions and circumstances under which such discretion can be used. The same are reproduced below.

71. Thus, when it comes to discretion, the exercise thereof has to be guided by law; has to be according to the rules of reason and justice; and has to be based on the relevant considerations. The exercise of discretion is essentially the discernment of what is right and proper; and such discernment is the critical and cautious judgment of what is correct and proper by differentiating between shadow and substance as also between equity and pretence. A holder of public office, when exercising discretion conferred by the statute, has to ensure that such exercise is in furtherance of accomplishment of the purpose underlying conferment of such power. The requirements of reasonableness, rationality, impartiality, fairness and equity are inherent in any exercise of discretion; such an exercise can never be according to the private opinion.

71.1. It is hardly of any debate that discretion has to be exercised judiciously and, for that matter, all the facts and all the relevant surrounding factors as also the implication of exercise of discretion either way have to be properly weighed and a balanced decision is required to be taken.

12. Government further observes that there are a catena of judgements, over a period of time, of the Hon'ble Apex / High Courts and other forums which have been categorical in the view that grant of the option of redemption under Section 125 of

the Customs Act, 1962 can be exercised in the interest of justice. Government places reliance on some of the judgements as under:

- a) In the case of Commissioner of Customs, Aliganj, Lucknow vs. Rajesh Jhamatmal Bhat, [2022(382) E.L.T. 345 (All)], the Lucknow Bench of the Hon'ble High Court of Allahabad, has held at Para 22 that "*Customs Excise & Service Tax Appellate Tribunal Allahabad has not committed any error in upholding the order dated 27.08.2018 passed by the Commissioner (Appeals) holding that Gold is not a prohibited item and, therefore, it should be offered for redemption in terms of Section 125 of the Act.*"
- b) The Hon'ble High Court of Judicature at Madras, in the judgment in the case of Shik Mastani Bi vs. Principal Commissioner of Customs, Chennai-I [2017(345) E.L.T. 201 (Mad)] upheld the order of the Appellate Authority allowing re-export of gold on payment of redemption fine.
- c) The Hon'ble High Court of Kerala at Ernakulam in the case of R. Mohandas vs. Commissioner of Cochin [2016(336) E.L.T, 399 (Ker.)] has, observed at Para 8 that "*The intention of Section 125 is that, after adjudication, the Customs Authority is bound to release the goods to any such person from whom such custody has been seized...*"
- d) Also, in the case of Union of India vs Dhanak M Ramji [2010(252)E.L.T. A102(S.C)], the Hon'ble Apex Court vide its judgement dated 08.03.2010 upheld the decision of the Hon'ble High Court of Judicature at Bombay [2009(248) E.L.T. 127 (Bom)], and approved redemption of absolutely confiscated goods to the passenger.

13.1. In the instant case, it is noted that quantity of gold found individually with the applicants was not large or commercial, it was in the form of jewellery / ornaments, the impugned gold jewellery / ornaments had been worn by the applicants i.e. it was found on their person. The gold was not found concealed in an ingenious manner. A case that the applicants are habitual offenders had not been made out. The source of the foreign currency had been explained by the applicants.

Government finds that this is a case of non-declaration of gold rather than brazen smuggling. Government finds that all these facts have not been properly considered by the lower authorities while absolutely confiscating the impugned gold jewellery / ornaments i.e. 03 nos of gold kadas, 05 nos of gold chains and 08 nos of gold bangles, totally weighing 3196 grams and valued at Rs. 85,54,981/- recovered from the five applicants. Also, observing the ratios of the judicial pronouncements cited above, Government arrives at the conclusion that decision to grant the option of redemption would be appropriate in the facts and circumstances of the instant case. Therefore, the Government is inclined to maintain the confiscation of the said gold jewellery / ornaments but allow the impugned gold jewellery / ornaments i.e. 03 nos of gold kadas, 05 nos of gold chains and 08 nos of gold bangles, to be redeemed on payment of a redemption fine.

14.1. Government finds that the penalty as mentioned at colⁿ no (c) of Table – 02 above, imposed on the applicants under Section 112(a) and (b) of the Customs Act, 1962 is commensurate with the omissions and commissions committed. Therefore, Government is inclined to uphold the same.

14.2. Government finds that once penalty has been imposed under Section 112 of the Customs Act, 1962, there is no necessity of imposing penalty under Section 114AA of the Customs Act, 1962. The penalty imposed under Section 114AA of the Customs Act, 1962 as mentioned at colⁿ no. (d) of Table No. 2 above, is therefore, liable to be set aside.

15. In view of the above, the Government modifies the Orders-in Appeal F. nos. MUM-CUSTM-PAX-APP-341 to 345/2019-20 all dated 30.07.2019 as under;

(i). Government sets aside the impugned order of the Appellate Authority in respect of the impugned gold jewellery / ornaments imported by the 5 applicants as mentioned at Table-01, above and the same is allowed to be redeemed by the applicants on payment of a redemption fine as mentioned at column no. 4 of Table 03, below.

(ii). As discussed above, the Government is not inclined to interfere in the penalty imposed on the applicants under Section 112(a) and (b) of the Customs Act,1962 and finds the same is commensurate with the omissions and commissions committed.

(ii). As discussed above, the penalty imposed on the 5 applicants under Section 114AA of the Customs as mentioned at Table No. 2 above, is set aside.

TABLE No. 3.

Redemption fine imposed as per col. 'f' below,

Sr. No.	Name	Quantity of gold seized (in gms).	Value in Rs.	Penalty imposed u/s 112 of C.A. 1962 in Rs.	Redemption fine imposed / levied in Rs.
(a)	(b)	(c)	(d)	(e)	(f)
1	Shri. Mukeshkumar Dahyabhai Patel [A1]	346	9,26,155/-	1,10,000/-	Rs. 1,80,000/-
2	Shri. Rameshkumar Mulashankar Trivedi [A2],	346	9,26,155/-	1,10,000/-	Rs. 1,80,000/-
3	Shri. Kamlesh Mansukhal Jain [A3],	346	9,26,155/-	1,10,000/-	Rs. 1,80,000/-
4	Smt. Sunita Suresh Nandwani [A4],	1179	31,55,888/-	3,80,000/-	Rs. 6,25,000/-
5	Ms. Swatiben Hasmkhbai Hinsu [A5]	979	26,20,538/-	3,15,000/-	Rs. 5,25,000/-

16. The 5 Revision Applications are disposed of on the above terms.

Shrawan
31/1/23
(SHRAWAN KUMAR)

Principal Commissioner & ex-officio
Additional Secretary to Government of India

ORDER No. 14-15 /2023-CUS (WZ) /ASRA/MUMBAI DATED 31.01.2023

To,

1. Shri. Mukeshkumar Dahyabhai Patel, R/o. A-242/243, Ashirwad Palace, Nr. Swami Narayan Nagar - 2, Bombay Market, Puna Gam, Surat City, Gujarat - 395 010.
2. Shri. Rameshkumar Mulashankar Trivedi, R/o. D/101, Shishapatri Avenue, Near Devidarshan Society, Punagam, Surat City, Gujarat - 395 010.

3. Shri. Kamlesh Mansukhal Jain, R/o. A-5/6, Mahavir CHS, Nr. Terapanth Bhavan, Udhna, Surat City, Gujarat – 394 210,
4. Smt. Sunita Suresh Nandwani, R/o. 14, Madhav Baug Society, Opp. Kapadiya Health Club, Bhatar Road, Surat, Gujarat,
5. Ms. Swatiben Hasmkhbai Hinsu, R/o. 74, Vijaynagar Society, Aieemata Road, Parvat Patiya, Surat City, Gujarat – 395 010.
6. The Pr. Commissioner of Customs, Chhatrapati Shivaji International Airport, Terminal – 2, Sahar, Andheri East, Mumbai – 400 059.

Copy to:

7. Kiran Jain & Co., Advocates, Lower Ground Floor, A.K Nayak Marg, Prescott Road, Near J.B. Petit School, Next to Cathedral and John Connon School, Fort, Mumbai – 400 001.
8. Sr. P.S. to AS (RA), Mumbai.
9. File Copy.
10. Notice Board.