

F.No. 371/15-17/B/17-RA (MUM)
F.No. 380/13-15/B/17-RA (MUM)

REGISTERD POST
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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.NO. 371/15-17/B/17-RA (MUM)
F.NO. 380/13-15/B/17-RA (MUM)

Date of Issue: 06.02.2018

1078

ORDER No. ¹⁸⁻²³ /2018-CUS (WZ) /ASRA/Mumbai DATED 31.01.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF CUSTOMS ACT, 1962.

1.

Revision Application No.	Applicants	Respondent	Order in Appeal
371/15-17/ B/ 17 -RA,	1.Dinesh Gautamchand Jain, 2.Shri Mukesh Nagjibhai Patel 3.Shri Maheshbhai Babubhai Bambhaniya	Commissioner of Customs (Airport), Mumbai	Commissioner of Customs (Appeals) No. MUM-CUSTM-PAX-APP-423 to 425/17-18 dated 09.08.2017

2.

Revision Application No.	Applicant	Respondents	Order in Appeal
380/13-15/ B/ 17 -RA,	Commissioner of Customs (Airport), Mumbai	1.Dinesh Gautamchand Jain, 2.Shri Mukesh Nagjibhai Patel 3.Shri Maheshbhai Babubhai Bambhaniya	Commissioner of Customs (Appeals) No.MUM-CUSTM-PAX-APP-423 to 425/17-18 dated 09.08.2017



Revision Applications filed, UNDER SECTION 129DD OF CUSTOMS ACT, 1962 against the Orders-in-Appeal No. MUM-CUSTM-PAX-APP-423,424,425/2017 dated 09.08.2017 passed by the Commissioner of Customs (Appeals), Mumbai-Zone III, Awas Corporate Point (5th floor), Makwana Lane, Behind S.M.Centre, Andheri-Kurla Road, Marol, Mumbai-400 059.

: ORDER:

Three Revision Applications numbered RA No.380/13-15/B/17-RA, have been filed by the Commissioner of Customs (Airport), Mumbai against the Order of Commissioner of Customs (Appeals) No.MUM-CUSTOM-PAX-APP-423 to 425/17-18 dated 09.08.2017. The Commissioner Customs(Airport), Mumbai has pleaded that the order of the Commissioner of Customs (Appeals) allowing the redemption of confiscated rough diamonds on payment of redemption fine under Section 125 of the Customs Act and reducing the penalty of Rs.15 lakhs to Rs.5 lakhs on Shri Dinesh Gautamchand Jain may be set aside. Three more Revision Applications No.371/15-17/B/17-RA Mumbai have been filed against the impugned mentioned order of the Commissioner of Customs (Appeals) by the applicants Shri Dinesh Gautamchand Jain, Shri Mukesh Nagjibhai Patel and Shri Maheshbhai Babubhai Bambhaniya. In these set of Revision applications, the applicants have pleaded for the reduction of penalties imposed on them. Shri Mukesh Patel has pleaded for setting aside the confiscation of the seized rough diamonds.

2. The brief facts of the case are that Shri Maheshbhai Babubhai Bambhaniya, holding Indian passport No. M 8610332 was intercepted by the Officers of the Air Intelligence Unit (AIU) while he was departing for Bangkok by Jet Airways Flight No.9W-0060 dated 30.04.2015. On examination of his hand baggage 6975.21 carats of rough diamonds valued at Rs.3,28,26,523/- (Rupees Three Crore Twenty Eight Lakhs Twenty Six Thousand Five Hundred Twenty Three Only) were recovered which he was attempting to carry with him without declaring it to the Customs Authorities. On interception, the passenger was not able to produce any relevant documents or explanation. The recovered rough diamonds were seized by the officers on the reasonable belief that the same are liable for confiscation under the Customs Act, 1962 for contravention of the provisions of the Customs Act, 1962 and other prevailing laws pertaining to export of rough diamonds.

3. Accordingly, a show cause notice was issued to the above mentioned 3 persons, namely; Shri Dinesh Gautamchand Jain, Shri Mukesh Nagjibhai Patel and Shri Maheshbhai Babubhai Bambhaniya. The case was adjudicated and order passed by Additional Commissioner of Customs C.S.I. Airport Mumbai dated 24.01.2017 vide Order No.ADC/RR/ADJN/493/2016-17 and the seized rough diamonds were absolutely confiscated under Section 113(d), (e) and (h) of the Customs Act 1962 and a penalty of Rs.5,00,000/- was imposed on the passenger Shri Maheshbhai Bambhaniya and a penalty of Rs. 15 lakhs each



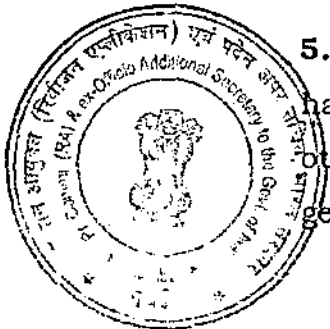
was imposed on the other two persons namely Shri Dinesh G. Jain and Shri Mukesh N. Patel.

4. The said three applicants namely, Shri Dinesh Gautamchand Jain, Shri Mukesh Nagibhai Patel and Shri Maheshbhai Babubhai Bambhaniya preferred to file an appeal before the Commissioner of Customs (Appeals) against the order of Additional Commissioner dated 24.1.2017. The Commissioner of Customs (Appeals) through the impugned order dated 09.08.2017 allowed the appeals filed by the appellants/applicants in the instant Revision applications by setting aside the absolute confiscation and allowed the redemption of the confiscated rough diamonds to Shri Mukesh N. Patel on payment of redumption fine of Rs.50,00,000/- (Rupees Fifty lakhs only) under Section 125 of the Customs Act. The Commissioner of Customs (Appeals) also reduced the penalty on Shri Dinesh Jain from Rs.15 lakhs to Rs.5 lakhs. He, however, upheld the penalty imposed on Shri Mukesh N. Patel and Shri Maheshbhai B. Bambhaniya.

5. The Commissioner of Customs feeling aggrieved against the said impugned order of the Commissioner (Appeal), in the three Revision Applications have inter alia pleaded that:

5.1 6975.21 carats of rough diamonds valued at Rs.3,28,26,523/- (Rupees Three Crore Twenty Eight Lakhs Six Thousand Five Hundred Twenty Three Only) had been seized from the passenger Shri Maheshbhai B. Bambhaniya who had admitted to the possession, carriage, non-declaration, concealment, recovery and seizure of the rough diamonds in a statement recorded under Section 108 of the Customs Act, 1962. The statements of Shri Mukesh N. Patel and Shri Dinesh Jain also show their complicity in the attempted mode of illegal export by Shri Maheshbhai B. Bambhaniya. It is also the case of the department in the instant 3 Revision Applications that Circular No. 53/2003-Cus dated 23.06.2003 lays down heavy emphasis on prevention of international trade of rough diamonds without KP Certificate by providing for their absolute confiscation, if they are found liable to confiscation.

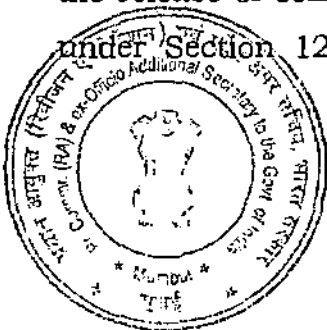
5.2 It has also been pleaded that the original Adjudicating Authority had held a conspiracy between Shri Maheshbhai B. Bambhaniya and other two noticees namely; Shri Dinesh Jain and Shri Mukesh Patel for getting illegitimate benefit out of the attempted smuggling.



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5.3 It has been vehemently pleaded by the applicant, Commissioner of Customs (Airport), Mumbai that the seized rough diamonds have been absolutely confiscated by the original Adjudicating Authority as the same were being attempted to be exported out by the passenger by not declaring it to the Customs Authorities in contravention of the Customs Act, 1962 and had thus contravened the provisions of the Foreign Trade Policy 2015-2020 read with DGFT Chapter 2.2, by not carrying documents along with Kimberly Certificate for the diamonds under seizure (no import or export of rough diamonds shall be permitted unless the shipment parcel is accompanied by Kimberly Process (KP) Certificate required under the procedure specified by the Gems & Jewellery Export Promotion Council (GJEPC), rendering it liable for confiscation under Section 113(d), (e) & (h) of the Customs Act, 1962 and he has also violated Section 7 of the Foreign Exchange Management Act (FEMA), 1999 by not declaring to the Reserve Bank of India. It is the case of the applicants that the original Adjudicating Authority had rightly absolutely confiscated the seized rough diamonds, being the prohibited goods, under Section 2(33) of the Customs Act, 1962. It is their case that by virtue of the Supreme Court order in the case of Om Prakash Bhatia Vs Commissioner of Customs, Delhi 2003 (155) ELT 423 (SC) is squarely applicable, wherein, it was held that, "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". The applicant also relied upon the decision of CESTAT, Northern Bench, New Delhi in the case of MolokBoloky Vs Commissioner of Customs, Mumbai 2005 (192) ELT 294 (Tri.-Del. is squarely applicable.

5.4 The Revision Applicant in the three instant applications has pleaded that Circular 53/2003-Cus dated 23.06.2003 which contains the guidelines on the subject of relevance of Kimberly Process Certificate in the trade of diamonds stipulates the emphasis on prevention of international trade of rough diamonds without KP Certificate by providing for their absolute confiscation, if they are found liable to confiscation. The applicant also relied upon the case of Paper Products Ltd. Vs CCE 1992 (112) ELT 765 (SC), CCE Vadodara Vs Dhiren Chemical Ind.'s case - 2002 (143) ELT 19 (SC). Therefore, it has been pleaded that the order of Commissioner of Customs (Appeals) granting the release of seized/confiscated diamonds by imposing redemption fine under Section 125 of the Customs Act needs to be set aside as the



original Adjudicating Authority had rightly ordered absolute confiscation because the impugned goods were being attempted to be smuggled out in hand baggage without declaring to Customs. It is also pleaded that the case laws relied upon by the Commissioner of Customs (Appeals) are not relevant. The applicant had also contended that reduction of the penalty from Rs.15,00,000/- to Rs.5,00,000/- on Shri Dinesh Jain is also improper and illegal as ordered by the Commissioner of Customs (Appeals) as the Commissioner of Customs (Appeals) has wrongly believed the theory that ownership of rough diamonds was with Shri Mukesh Patel. The applicant relied upon the judgement of Delhi High Court in the case of Jain Exports Vs Union of India 1987 (29) ELT 753. In view of the same, the facts and circumstances of each case decides the quantum of penalty and cannot be treated as a precedent in any other case. The applicant thus pleaded that the order of Commissioner of Customs (Appeals) is not legal and proper and hence may please be set aside as submitted supra.

6. Three respondents in the instant three applications had filed reply to the notice under Section 129DD of Customs Act, 1962 reiterating the order of the Commissioner of Customs (Appeals) in which they pleaded that the order of Commissioner of Customs (Appeals) may be upheld and the instant 3 Revision applications filed by the Commissioner of Customs (Airport), Mumbai may be set aside inter alia on the grounds that;

6.1 the passenger Shri Maheshbhai Babubhai Bambhaniya carried the seized consignment of rough diamonds which was meant for local sale on commission basis under a Jangad dated 24.4.2015 illegally for export/taking along with him to Bangkok on 30.4.2015 by practicing deceit upon the actual owner Shri Mukesh Patel, who was not aware of the trip of Shri Maheshbhai Babubhai Bambhaniya the passenger;

6.2 the passenger Shri Maheshbhai Bambhaniya never got any benefit as a carrier for monetary consideration of the seized rough diamonds;

6.3 there was no concealment of rough diamonds by the passengers and they were merely lying in the bag when searched by the officers of

6.4 Jangad is a practice in the diamond trade prevailing in Surat where the details such as weight and quality or payment is recorded and ordered transactions are made in cash;



6.5 the requirement of a KP Certificate is for the limited purposes that the sale proceeds are not used abroad in the conflict zone to topple legitimate Governments.

6.6 Once it is proved that the rough diamonds were legitimately imported under a valid KP Certificate, the question of misuse of sale proceeds by the Respondents does not arise; KP Certificate is not a document such as Bill of Entry or Shipping Bill or Baggage Declaration which are prescribed under Customs Act; requirement of KPC as declaration by supplier, though prescribed under FTP is not mandatory under the Customs Act, 1962;

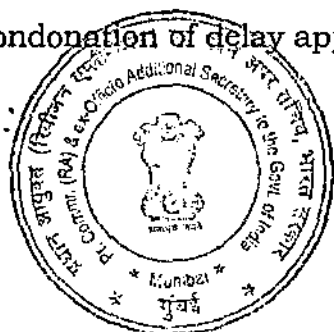
6.7 Para 8 of the CBEC Circular No.52/03-Cus dated 1.3.2003 clearly states that while issuing the KP Certificate, the authorised agency in India for export purposes i.e. the Gems & Jewellery Export Promotion Council does not physically inspect the goods;

6.8 CBEC Circular No.52/2003-Cus cannot be equated with the prohibition imposed under Section 11 of the Customs Act, 1962 to term the import of rough diamonds as prohibited goods; rough diamonds are allowed duty free import and hence there is no revenue implication - Commissioner of Customs (Appeals) has rightly released the goods to Shri Mukesh Patel, the owner by allowing redemption fine and penalty under Section 125 of the Customs Act 1962;

6.9 Section 151B of the Customs Act, 1962 makes it very clear that any instructions issued by the CBEC cannot take away the discretionary powers of the Appellant Authority;

6.10 the allegations of Money Laundering is not proved by evidence and hence not sustainable. It was thus pleaded that the 3 instant applications filed by the Commissioner of Customs, Airport, Mumbai to be dismissed.

7. Shri Dinesh Gautamchand Jain, Shri Mukesh Nagibhai Patel and Shri Maheshbhai Babubhai Bambhaniya have also filed one Revision Application each [No.371/15-17/B/17-RA (MUM)] against the same impugned order of the Commissioner of Customs (Appeals) order No. No.MUM-CUSTM-PAX-APP-423 to 425/17-18 dated 09.08.2017. These three applications were filed after the stipulated period of 29 days for which the applicants have filed the condonation of delay application seeking condonation of delay by 29 days.



8. Shri **Dinesh Gautamchand Jain**, in his Revision Application has filed the Revision Application praying for setting aside the penalty imposed on him on the grounds inter alia.

8.1 The applicant had imported a total of 21,269.610 carats of rough diamond at Surat Hira Bourse vide B/E No.013808 dated 18.02.2015 and out of which he has claimed to have sold 6975.21 carats of rough diamonds to Shri Mukesh Nagibhai Patel and the B/E is a document establishing the purchase of rough diamonds which has been accepted by the Commissioner (Appeals);

8.2 The department has duly verified the sale/purchase of the impugned rough diamonds from the applicant and the buyer Shri Mukesh Patel;

8.3 The genuineness of purchase records have also been accepted by the Commissioner (Appeals);

8.4 The role of the applicant in the said case is merely that of an unpaid seller of rough diamonds who had legitimately sold the consignment to the seller Shri Mukesh Patel on a credit of 120 days;

8.5 Shri Mukesh Patel had handed over the seized rough diamonds to the passenger Shri Maheshbhai Bambhaniya on Jangad for selling it on commission basis; Jangad has been accepted to be the established practice in the diamond market to sell the goods on behalf of the seller and is a widely accepted trade practice; In the instant case the Jangad was issued on 24.8.2015 and the transaction was yet to take place. Therefore, the question of submission of any proof of money transaction evidencing the legal sale between the passenger and Shri Mukesh Patel did not arise;

8.6 The seized diamonds were sold and delivered by the applicant to Shri Mukesh Patel vide two Retail Invoices dated 15 and 18.4.2015 out of the consignment imported vide Bill of Entry No.103808 dated 18.2.2015. The applicant was unaware of the circumstances under which the passenger Shri Mahesh Bambhaniya carried the rough diamonds with him to Mumbai Airport;

8.7 The applicant was neither named by the passenger nor he knew the passenger;

8.8 The Commissioner of Customs (Appeals) had also rejected the finding that the applicant had ever directed Shri Mukesh Patel or the



passenger to act as his carrier neither the applicant had agreed to pay any monetary consideration to the passenger to carry the diamonds to Bangkok nor he himself had attempted to smuggle out the seized diamonds in connivance with the passenger without proper documents;

8.9 The question of imposing a penalty upon the applicant did not arise as the applicant being the seller of goods to Shri Mukesh Patel only; there is no contravention of FTP / DGFT Chapter 2.2 and Section 7 of FEMA therefore no penalty is imposable upon the applicant; Shri Mukesh Patel in his statement dated 23.6.2016 had confirmed that he had purchased the seized diamonds from the applicant;

8.10 The actual owner of the seized rough diamonds is Shri Mukesh Patel since the applicant had already sold the licitly imported diamonds to Shri Mukesh Patel. Under the Sale of Goods Act, 1932, there is no time limit provided for paying the money by the buyer to the seller and in this case Shri Mukesh Patel owes money for the diamond sold by the applicant. The Commissioner of Customs (Appeals) accepting the version of the applicant had reduced the penalty from Rs.15 lakhs to Rs. 5 lakhs;

8.11 The Commissioner of Customs (Appeals) should have set aside the entire penalty as there was no malafide on the part of the applicant particularly in view of the judgement in the case of Hindustan Steel Ltd. Vs State of Orissa - 1978 ALD 159 [1978 (2) ELT (J159) (SC)] and therefore it was pleaded that the order of the Commissioner of Customs (Appeals) imposing a penalty of Rs.5 lakhs may please be set aside.

9. Shri Mukesh Nagjibhai Patel has filed Revision Application No.371/15/B/17- RA (MUM) challenging the confiscation of impugned rough diamonds under Section 113(d), (e) and (h) of the Customs Act 1962 and also on imposition of penalty of Rs.15 lakhs under Section 114(i) of the Customs Act, 1962.

9.1 The applicant has sought the revision pleading inter alia that the order of confiscation of impugned rough diamonds and imposition of penalty on the applicant is based on the sole statement of the passenger Shri Maheshbhai Bambhaniya who had implicated the applicant and had retracted his statement at the first available opportunity. Moreover, the statement is not corroborated by any supporting evidences;

9.2 The Ld Commissioner of Customs (Appeals) erred in passing the impugned order by not appreciating the reply dated 19.9.2016 of the



applicant in which he had pointed out that the passenger had run away with the seized rough diamonds and attempted to carry the same out of the country without the knowledge of the applicant was a fraud committed on the Applicant for his own selfish gains and has conceded to having practiced deceit;

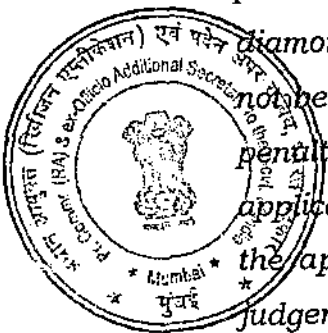
9.3 The applicant had never asked the passenger to carry the rough diamonds to Bangkok;

9.4 The Ld Commissioner of Customs (Appeals) erred in passing the order in contrary to the facts and documents available on record and has accepted the transaction between the seller Shri Dinesh Jain and the buyer Shri Mukesh Patel by accepting the sale/purchase documents including the KP certificate produced by the applicant;

9.5 The Commissioner of Customs (Appeals) has got the KP certificate produced by the applicant verified by the concerned authorities and was found to be genuine; the department had accepted the fact that the applicant had given the seized rough diamonds to the passenger on Jangad for selling it on commission basis which is a prevalent practice in the diamond trade;

9.6 The Commissioner of Customs (Appeals) had wrongly taken the contradictory stand when he accepts the transaction between Shri Dinesh Jain and the applicant; the conclusion by the Commissioner of Customs (Appeals) that defence could not produce any documents except the invoices to further substantiate the lawful transfer of goods is self-contradictory.

9.7 The Commissioner of Customs (Appeals) after having accepted the transaction between Shri Dinesh Jain and the applicant decided to uphold the penalty of Rs.15 lakhs on the applicant; that the real owner of the seized diamonds is applicant and when the same were intercepted at the Airport the ownership was with the applicant and therefore he wrongly held that the applicant aided and abetted the offence committed by the passenger; merely because the applicant was owner of the seized rough diamonds which were attempted to be smuggled by the passenger could not be a ground for confiscation of the seized diamonds and imposition of penalty on the applicant; there was no contumacious conduct of the applicant that can be attributed to him and no penalty is imposable upon the applicant because there is no malafide; reliance was placed on the judgement of Hon'ble High Court in the case of Hindustan Steel Ltd. Vs



State of Orissa – 1978 ALD 159 [1978 (2) ELT (J159) (SC)] wherein it has been held that an order imposing penalty for failure to carry out a statutory obligation was the result of a quasi criminal proceedings and that penalty would not ordinarily be imposed unless a party either acted deliberately in defiance of law or was guilty of contumacious conduct or acted dishonestly in conscious disregard of its obligation. The applicant therefore pleaded that the order of confiscation of rough diamonds and imposition of penalty on him be set aside.

10. Shri Maheshbhai Babubhai Bambhaniya has filed the Revision Application No.371/17/B/17-RA (MUM). The applicant has pleaded that;

10.1 the mainstay of the order for confiscation of the rough diamonds and imposing penalty upon the applicant is based on the statement of the applicant implicating Shri Dinesh Jain and Shri Mukesh Patel which had been subsequently retracted at the first possible opportunity. The applicant has challenged the order of confiscation of rough diamonds not belonging to the applicant and upholding the imposition of quantum of penalty of Rs.5 lakhs imposed by the original Adjudicating Authority and upheld by the Commissioner (Appeals). The applicant has given the grounds for seeking revision inter alia that;

10.1.1 the statement of the applicant which formed the basis of self implication and implication of Shri Mukesh Patel and Shri Dinesh Jain had been retracted.

10.1.2 The applicant accepted that he tried to escape from the country with the diamonds without the knowledge of the owner Shri Mukesh Patel by practicing deceit.

10.1.3 Shri Mukesh Patel or Shri Dinesh Jain had never asked the applicant to carry the rough diamonds to Bangkok.

10.1.4 He had tried to flee with the impugned diamonds for the purpose of taking it out of India without the knowledge of the owner Shri Mukesh Patel was a fraud committed by him.

10.1.5 The applicant has pleaded for mercy to reduce the penalty as the applicant was without business as no owner of goods are entrusting him the goods to be sold on brokerage basis after this incident.

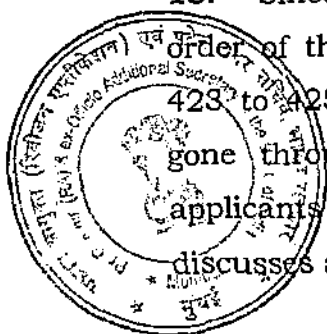


10.1.6 *The applicant has also pleaded that he was unable to make ends meet and pay up the penalty because of severe financial crunch as he has a family to support and is the sole bread winner.*

11. The Personal Hearing was held on 16th of January, 2018 which was attended by Shri Sushil Vasita, Superintendent AIU, for representing the department in RA No.380/13-15/B/17-RA as well as as respondent in the applications filed by the opposite parties; Shri M. S. Murthy, Advocate on behalf of Shri Dinesh Jain and Shri Mukesh Patel, and Shri N. J. Heera, Advocate for the passenger Shri Maheshbhai Babubhai Bhambaniya. Since there was a delay of 29 days for filing 3 Revision Applications No.371/15-17/B/17-RA (MUM), the application for condonation of delay in filing Revision Applications were taken up. It was pleaded that they could not file the instant Revision Application within the stipulated time frame due to the fact that Shri M. S. Murthy, Advocate was running viral fever and other pressure of work whereas Shri Heera, Advocate, pleaded that he was in USA to see his ailing sister. They pleaded for the condonation of delay in filing the three instant applications. The Government, in the interest of justice accepts the prayer of the three Revision applicants and condones the delay of 29 days in respect of the said three Revision Applications. The cases were subsequently taken up for Personal Hearing.

12. During the course of Personal Hearing, the Superintendent AIU, on behalf of the department reiterated the submissions made in the Revision Application No.380/13-15/B/17-RA and pleaded that the order of the Commissioner of Customs (Appeals) be set aside and their instant application be allowed whereas, the Advocates for the applicant Shri Dinesh Jain, Shri Mukesh Patel and Shri Maheshbhai Babubhai Bambhaniya reiterated the submissions made in reply to the show cause notice as well as the submissions made in their three Revision Application No.371/15-17/B/17-RA (MUM) along with the case laws cited by them and it was pleaded that the order of confiscation of the seized diamonds be set aside and the penalties of Shri Dinesh Jain and Shri Mukesh Patel be set aside and the penalty of Shri Maheshbhai Babubhai Bambhaniya be reduced taking a lenient view.

13. Since all the six Revision Applications have emanate from the single order of the Commissioner of Customs (Appeals) No.MUM-CUSTM-PAX-APP-423 to 425/17-18 dated 09.08.2017, the Government after having carefully gone through the case records and submissions made by the Revision applicants in their respective Revision applications and the counter arguments discusses and decided in this single order.



14. First of all, Government takes up the Revision Applications filed by the department i.e. RA No.380/13-15/B/17-RA (MUM). The Government observes that on 30.04.2015, the passenger Shri Maheshbhai Babubhai Bambhaniya was intercepted by the officers of AIU when he had crossed Customs and Immigration check points and on examination of his hand baggage, 6975.21 carats of rough diamonds valued at Rs.3,28,26,523/- (Rupees Three Crore Twenty Eight Lakhs Twenty Six Thousand Five Hundred and Twenty Three only) were recovered and seized as the passenger was unable to give any satisfactory explanation and failed to produce relevant documents. The rough diamonds were seized by the Officers of AIU under the reasonable belief that they are liable for confiscation under the Customs Act. The statement of the passenger shows that he admitted to the possession, carriage, non-declaration, concealment and recovery and seizure of the rough diamonds from his possession. He had submitted before the Customs Officers that these diamonds were given to him by Shri Sukunbhai (Shri Mukesh Patel) in Surat through Shri Hitesh Bhai Kakadia and that Shri Hitesh Bhai asked him to go to Bangkok with a parcel and deliver it to a person over there for which he would be getting a monetary consideration of Rs.20,000/-. He also stated and admitted that these diamonds were given by Shri Sukunbhai alias Shri Mukesh Patel on Jangad on 1% commission basis. The statement of Shri Mukesh Patel alias Shri Sukunbhai revealed that he was selling the rough diamonds for last 15 years; the diamond trade in Surat is done on basis of Jangad and mostly the transactions are in cash; that these diamonds were purchased from Shri Dinesh Jain of M/s Decent Diamonds along with two original invoices and the payment was still pending to M/s Decent Diamonds. The statement of Shri Dinesh Jain reveals that he is also into diamond business and had sold diamonds under seizure which he had imported against a valid Kimberly Process Certificate.

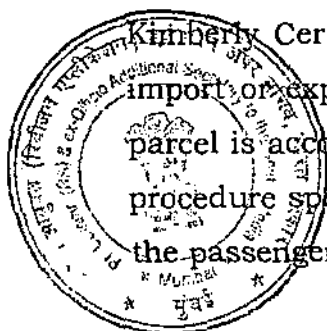
15. A show cause notice was issued by the department and subsequently the Adjudicating Authority vide order No.ADC/RR/ADJN/493/2016-17 dated 24.01.2017 ordered for the absolute confiscation of the seized rough diamonds valued at Rs.3,28,26,523/- (Rupees Three Crore Twenty Eight Lakhs Twenty Six Thousand Five Hundred and Twenty Three only) under Section 113(d), (e) and (h) of the Customs Act 1962 and imposed a penalty of Rs.15 lakhs each on Shri Dinesh Jain and Shri Mukesh Patel and Rs.5 lakhs on Maheshbhai Babubhai Bambhaniya under Section 114(i) of the Customs Act, 1962. The Adjudicating Authority ordered absolute confiscation of seized rough diamonds in view of Circular No.53/2003-Cus dated 23.06.2003 which lay down heavy emphasis on prevention of international trade of rough diamonds without KP



Certificate by providing for their absolute confiscation, if they are found liable to confiscation. The purpose of KP Certificate is to prevent diamond trade money from going into conflict or terror financing. The Adjudicating Authority had held that since the seized diamonds were attempted to be exported without KP certificate they merit absolute confiscation. The Adjudicating Authority imposed penalty upon Shri Dinesh Jain and Shri Mukesh Patel for getting illegitimate benefit out of attempted smuggling and abetting and upon the passenger for attempting to illegally smuggle rough diamonds in contravention of Customs Act, 1962 and other provisions of the prevailing laws.

16. The Government also notes that the applicant feeling aggrieved against the said Order-in-Original preferred appeal before the Commissioner (Appeals). Shri Dinesh Jain and Shri Mukesh Patel had pleaded that the acts of the passenger carrying the rough diamonds out of the country were beyond their knowledge as they had never asked the passenger to carry the seized diamonds for monetary consideration. It was also pleaded that the passenger had retracted the statement and the entire case is made out on circumstantial evidence. The department has verified the genuineness of the documents including the KP Certificate furnished which supports and shows a bonafide transaction. The chain of transaction right from the import of diamonds by Shri Dinesh Jain selling it to Shri Mukesh Patel and then Shri Mukesh Patel giving the diamonds to the passenger on Jangad system is not on dispute. The Commissioner of Customs (Appeals) vide the impugned Order-in-Appeals dated 9.8.2017 had allowed the redemption of the confiscated rough diamonds on payment of redemption fine of Rs.50 lakhs and reduced the penalty on Shri Dinesh Jain from Rs.15 lakhs to Rs. 5 lakhs and upheld the penalties imposed on Shri Mukesh Patel and Shri Maheshbhai Bambhaniya.

17. The Government observes that the department has filed the instant three Revision Applications primarily on the grounds that the passenger had admitted to the possession, carriage, non declaration, concealment, recovery and seizure of the rough diamonds in contravention of Section 77 of the Customs Act, 1962. It has also been emphatically mentioned that the passenger has contravened the provisions of the Foreign Trade Policy 2015-2020 read with DGFT Chapter 2.2, by not carrying documents along with Kimberly Certificate for the diamonds under seizure which mentions that no import or export of rough diamonds shall be permitted unless the shipment parcel is accompanied by Kimberly Process (KP) Certificate required under the procedure specified by the Gems & Jewellery Export Promotion Council. Since the passenger had not declared and had not produced the KP Certificate hence



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in view of the aforementioned contravention rendered the seized goods liable for confiscation under Section 113 (d), (e) & (h) of the Customs Act, 1962. He has also contravened Section 7 of the Foreign Exchange Management Act (FEMA), 1999 by not declaring the export value.

18. Government notes that it is the contention of the department that the Adjudicating Authority had rightly confiscated the diamonds absolutely in view of the provisions of Section 2(33) of the Customs Act, 1962 which defines " '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." It is the contention of the department that the prohibition stipulated under the Act flows from para 4 (d) and 7 of CBEC's Circular No.53/2003-Cus dated 23.6.2003 which are reproduced below:

4(d) ".....It is clarified that clearance of import and export consignment of rough diamonds will not be permitted by the Customs unless such consignments are accompanied by the KP Certificate....".

Further vide para 7 it has been clarified that " In case of import of rough diamonds through personal baggage, when specifically allowed under export promotion schemes like EOU/SEZ, the above said procedure will apply mutatis mutandis provided that the rough diamonds have been declared to the Customs Authorities at the port of departure as well as port of arrival and other documents such as invoice, payment receipt etc. are produced to the Customs at the Airport on arrival by the passenger. In case the rough diamonds become liable for confiscation under the Customs Act for any contravention the goods should be absolutely confiscated".

18.1 The department has vehemently pleaded in the impugned three Revision Applications that the rough diamonds were attempted to be smuggled out without declaration to Customs and without KP Certificate, which is a statutory requirement in the said Circular. Therefore, non meeting this procedural requirement makes the goods prohibited for export in terms of Section 2(33) and liable for confiscation under Section 113 (d), (e) & (h) of the Customs Act, 1962. It is also mentioned that the original Adjudicating Authority has rightly exercised the discretionary powers assigned to him in case of the prohibited goods by absolutely confiscating the same. The department had placed the reliance on the judgement of the Supreme Court in the case of Om Prakash Bhatia Vs



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Commissioner of Customs, Delhi 2003 (155) ELT 423 (SC), wherein, it was held that, "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 an undisputed and admitted fact that the passenger Shri Maheshbhai Bambhaniya had not declared the impugned diamonds at the time of departure before the Customs Authorities. The said diamonds cannot be said to be the personal bonafide baggage of the passenger. The export of the impugned diamonds hence is not allowed as personal baggage under CTH 9803 read with para 2.20 of EXIM policy and Baggage Rules 1998.

18.2 Further Paragraph 2.2 of the Export and Import Policy provide that no import or export of rough diamonds shall be permitted unless the shipment parcel is accompanied by KP Certificate required under the procedure specified by the Gem and Jewellery Export Promotion Council. It is seen from the record that to implement this condition of the EXIM policy, the CBEC had laid down the procedure for import and export of rough diamonds through the KP Certification scheme issued vide Circular No. 53/2003-Cus dated 23.06.2003 issued vide F.No.314/33-2002-FTT. It is seen that the Circular has been issued in alignment to the Notification No.21/2002-07 dated 26.12.2002 issued by DGFT amending para 2.2 of the EXIM policy to provide that no import or export of rough diamonds shall be permitted, unless the export parcel is accompanied by KP Certificate. Hence the international certification scheme for rough diamonds entitle "KP Certification" scheme was adopted to prevent passing of money as proceeds of the diamond to the tainted rebel movements or their arise in the conflict zones. The procedure for certification of export parcels has been given in para 4 in (c) which is reproduced below:

"The export parcel shall be accompanied by the KP Certificate issued by GJEPC. In view of this, the exporter or his authorised representative shall present the Packing List of rough diamonds to be exported, alongwith the Invoice, to the GJEPC for obtaining the KP Certificate. The designated official of GJEPC, after due scrutiny, will issue KP certificate in triplicate having running serial number imprinted on each such copy under seal and signature (all the copies will have the seal and signature in original). One copy will be retained by GJEPC and two signed copies will be handed over to the exporter or his representative. The exporter/CHA shall present the



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Shipping Bill, Invoice, Packing List etc. along with two copies of the KP Certificate. The exporter shall declare the KP Certificate number and date on all the copies of the Shipping bill below the description of the goods. The original of the KP Certificate shall be placed in the export parcel before presentation to the Customs and the security slip having running imprinted serial number given by the GJEPC shall be affixed on the parcel. The Customs will open all consignments, verify the original KP Certificate kept in each Export Parcel with the Duplicate of the KP Certificate, and physically examine only 25% of each consignment, subject to minimum of one lot. After examination of the goods, the parcel will be sealed by Customs ensuring that the original KP Certificate is placed inside the parcel. One copy of the KP Certificate will be attached to the original copy of the Shipping Bill while another copy will be handed over to the exporter. The exporter will forward one copy of the KP Certificate to the foreign buyer along with the shipping documents for facilitating the clearance of the goods and the destination.”

18.3 Government notes that it has been mentioned that the Customs shall not allow the clearance of export of rough diamonds unless they are accompanied by KP Certificate. The department had specifically mentioned that in para 7 of the said Circular it has been clarified that “In case of import of rough diamonds through personal baggage, when specifically allowed under export promotion schemes like EOU/SEZ, the above said procedure will apply mutatis mutandis provided that the rough diamonds have been declared to the Customs Authorities at the port of departure as well as port of arrival and other documents such as invoice, payment receipt etc. are produced to the Customs at the Airport on arrival by the passenger. In case the rough diamonds become liable for confiscation under the Customs Act for any contravention the goods should be absolutely confiscated”.

18.4 The Government has carefully gone through the said Circular 53/2003-Cus dated 23.6.2003 which highlights the KP Certification scheme in compliance of the United Nations resolution to check the illicit sale of diamonds procured illegally and the proceeds of which can be used for rebel movements or to finance conflict to undermine legitimate governments. This Circular is purely based on the procedure to issue the KP Certificate making it mandatory to be produced at the time of imports and exports. The department has contended that in terms of para 7 of the said circular, the rough diamonds that becomes liable for



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confiscation should be absolutely confiscated by Customs. This does not appear to be applicable in the instant case because para 7 of the said circular mentions about the import of rough diamonds through personal baggage and specifically mention that in case the rough diamonds becomes liable for confiscation under Section 111 of the Customs Act, 1962 for any contravention the goods should be absolutely confiscated by Customs. It is seen that this provision is applicable only for the cases of imports which is covered under para 7 under which the rough diamonds contravening the provisions of the Customs Act should be absolutely confiscated under Section 111 of the Customs Act, 1962.

18.5 Government notes that the instant case is that of export of rough diamonds for which the passenger had neither declared nor produced the KP Certificate before the Customs Authorities and not a case of illegal import of rough diamonds. Therefore, the contention of the department that in terms of the Circular the seized diamonds should have been absolutely confiscated holds no ground. Further so when the department had clearly carried out the verification of the KP Certificate produced by Shri Mukesh Patel who had purchased the rough Diamonds imported by Shri Dinesh Jain. Once the department has gone into the genuineness of the KP Certificate of the impugned goods it is merely a case of mis-declaration and non-furnishing of the same and it is not the case of the department that the seized/confiscated diamonds had been imported without KP Certificate.

18.6 Therefore, the instant case is purely a case of attempted smuggling of commercial goods in commercial quantum, which was in a personal bonafide baggage and for which the KP Certificate as stipulated in the said circular had not been furnished by the passenger. It is nowhere mentioned in the circular that such diamonds which are exported without the KP Certificate are required to be mandatorily confiscated absolutely.

18.7 The contention of the department that the rough diamonds becomes prohibited goods under Section 2(33) of the Customs Act, 1962 because of prohibition imposed in Circular No.53/2003-Cus does not appear to be legally correct as the circular is merely aimed at providing a KP Certificate scheme for implementation and cannot be persona called a prohibitor. If the same logic, as pleaded by the department, is applied then every restriction imposed directing the procedure becomes a



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prohibition and the logic could entail to treat all such restrictions as prohibitions, resulting in absolute confiscation of all seized goods.

18.8 It is seen that the original Adjudicating Authority in para 11 of the Adjudication order has mentioned as *"As regards request for redemption of the impugned diamonds, I find that the above referred circular 53/2003-Cus dated 23.6.2003 lay heavy emphasis on prevention of international trade of rough diamonds without KP Certificate by providing for their absolute confiscation, if they are found liable to confiscation. The purpose of KP Certificate is to prevent diamond trade money from going into conflict/terror financing etc. I therefore hold that since the seized diamonds in present case were attempted to be exported without KP Certificate they merit absolute confiscation"*. It is noted that the original Adjudicating Authority had also fell into grave error by inadvertently mistaking the case of export and non-declaration of rough diamonds without KP Certificate as that of the import of rough diamonds as stipulated in para 7 of the said circular mentioned supra which stipulates absolute confiscation under Section 111 of the Customs Act, 1962.

19. Section 125 of the Customs Act 1962 provides the option to pay fine in lieu of confiscation – *'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.'* Section 125 of the Customs Act, 1962 clearly gives the option to the officer and judging in his discretion to allow the goods to be redeemed on payment of redemption fine in lieu of confiscation. In the instant Revision Application, it is seen that the Commissioner of Customs (Appeals) had held that the impugned diamonds are liable for confiscation and given the option to redeem the goods on payment of fine of Rs.50 lakhs. The Government find no legal infirmity in the order of Commissioner of Customs (Appeals) by setting aside the absolute confiscation and imposing a fine of Rs.50 lakhs in lieu of confiscation as this is the case of non declaration and non furnishing of KP Certificate during export of rough diamonds for which the department had carried out the process verification of KP Certificates when the said rough diamonds were imported by Shri Dinesh Jain



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20. The department has also pleaded that the reduction of penalty on Shri Dinesh Jain from Rs.15 lakhs to Rs.5 lakhs be set aside. From the discussion above it is seen that Shri Dinesh Jain had imported the seized diamonds along with other diamonds legally and had sold it to Shri Mukesh Patel. Shri Mukesh Patel had furnished the KP Certificate before the investigating officers. It is also a fact available on record that Shri Dinesh Jain was not aware of the fact that Shri Mukesh Patel had given the rough diamonds on Jangad basis to Shri Maheshbhai Bambhaniya neither Shri Mukesh Patel knew that the passenger would take these diamonds to Bangkok deceitfully. It is evident from the records that Shri Dinesh Jain had not received the money or proceeds of the sold diamonds worth Rs. 3.28 crore to Shri Mukesh Patel till the filing of Revision Application, therefore Shri Dinesh Jain continues to be in the chain of the transactions that resulted in seizure / confiscation of rough diamonds because of contravention of provisions of Customs Act, 1962 and other relevant Acts. Hence penalty on Shri Dinesh Jain is imposable. However, he deserves a lenient view of reduction of penalty from Rs.15 lakhs to Rs.5 lakhs, as he had imported the seized diamonds licitly with KP certificate and after following due procedure but continue to remain part of chain of transaction resulted in seizure.

21. In view of the aforementioned discussions, I hold that the order of the Commissioner of Customs (Appeals) converting the absolute confiscation of the rough diamonds to giving an option to redeem the confiscated goods i.e. the rough diamonds on payment of redemption fine of Rs.50 lakhs meets the end of justice. It is also liable to be held that the reduction of penalty imposed on Shri Dinesh Jain from Rs.15 lakhs to Rs.5 lakhs by the Commissioner of Customs (Appeals) is legal and proper. Therefore, the three Revision Applications filed by the applicant i.e. the department are liable to be dismissed.

22. Now Government takes up the Revision Applications i.e. [No.371/15-17/B/17-RA (MUM)] filed by the three Revision Applicants namely; Shri Dinesh Jain, Shri Mukesh Patel and Shri Maheshbhai Bambhaniya.

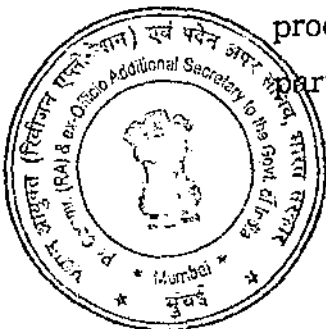
22.1 **Shri Dinesh Gautamchand Jain** has filed the Revision Application No.371/15/B/17-RA(MUM) pleading that ^{it} no penalty can be imposed as there was no malafide on his part in the instant case. He placed reliance on the judgement of Hindustan Steel Ltd. Vs State of Orissa - 1978 ALD 159 (1978 (2) ELT (J159) (SC)) in which it has been held that an order imposing penalty for failure to carry out a statutory obligation was the result of a quasi criminal proceedings and that penalty would not



ordinarily be imposed unless a party either acted deliberately in defiance of law or was guilty of contumacious conduct or acted dishonestly in conscious disregard of its obligation.

22.1.1 The Government notes that the applicant, Shri Dinesh Jain has pleaded that the investigation reveals he had imported a total of 21,269.610¹¹ carats of rough diamonds vide B/E No.013808 dated 18.02.2015 out of which he sold 6975.21 carats of rough diamonds to Shri Mukesh Patel. Shri Mukesh Patel had in turn gave the said diamonds to Shri Maheshbhai Bambhaniya by using Jangad for sale on commission basis and Shri Maheshbhai Bambhaniya without the knowledge of Shri Dinesh Jain and Shri Mukesh Patel who had purchased the diamonds from the applicant Shri Dinesh Jain. The applicant has contended that he cannot be penalised for the acts and omissions of the passenger Shri Mukeshbhai Bambhaniya who had procured the seized diamonds through Shri Mukesh Patel. The applicant has never attempted to smuggle out the seized diamonds in connivance with the passenger Shri Maheshbhai Bambhaniya or Shri Mukesh Patel without proper documents such as KP Certificate etc. The sale between the applicant and Shri Mukesh Patel had been executed vide the Retail Invoice No. DD/RD/APR/01 and 02 /15-16 dated 15.4.2015 and 18.4.2015 for sale of diamonds of 3510.60 carats and 3464.61 carats respectively which had been imported legally vide B/E No.13808 dated 18.02.2015 by the applicant and the remittance of which was made on 19.9.2016. The applicant contends that the actual owner of impugned rough diamonds is Shri Mukesh Patel because he had sold the licitly imported goods under the cover of retail invoices.

22.1.2 The Government also notes that the applicant Shri Dinesh Jain who claimed to have sold the goods to Shri Mukesh Patel through the two invoices mentioned supra has not received sale proceeds thereof from Shri Mukesh Patel. The contention of the applicant that he sold the impugned diamonds to Shri Mukesh Patel on credit basis and there is no time limit within which a seller has to remit the proceeds of sale does not come to the rescue of the applicant because the applicant had not received the proceeds of sale of the impugned diamonds and he continued to be part of the chain of transactions of the impugned diamonds which



were subsequently seized. The Commissioner of Customs (Appeals) while passing the order has reduced the penalty of Rs.15 lakhs to 5 lakhs after giving due consideration of the above mentioned factors pleaded before the Government in the instant application. The Government holds that since the applicant was a part of chain of transaction of the diamonds which eventually were confiscated is liable to be penalised and has been rightly penalised so after reducing the penalty in commensurate with the offence. Therefore, I hold that the instant Revision Application filed by the applicant is liable to be dismissed.

22.2 Shri Mukesh Nagjibhai Patel has filed another Revision Application No. 371/16/B/17-RA (MUM) challenging the confiscation of the impugned diamonds and imposition of penalty of Rs.15 lakhs upon him under Section 114 of the Customs Act. The applicant has pleaded that the passenger, Shri Maheshbhai Bambhaniya had run away with the rough diamonds and attempted to carry the same abroad without the knowledge of the applicant for his own selfish gain thereby committed a fraud and deceit. He has pleaded that Commissioner of Customs (Appeals) had not included the factum of deceit practiced by the passenger and there is nothing in the proceedings to indicate that the Applicant had colluded with the passenger for the said illegal export. It is his case that the Commissioner of Customs (Appeals) has accepted the transaction between the seller Shri Dinesh Jain by legalising the sale by including the KP Certificate produced by the applicant. Since the Commissioner of Customs (Appeals) have also got the KP Certificate verified by the concerned authorities, the legal import of diamonds as per due process stands established. If the passenger has attempted to export the impugned diamonds deceitfully and fraudulently, the applicant cannot be penalised.

22.2.1 The Government notes that the Customs officers at the airport had recovered and seized the impugned diamonds when they were being clandestinely exported in contravention of the Circular No.53/2006 as detailed supra without declaration and without producing the KP Certificate to the Customs Authorities.

Therefore, the contention of the applicant that he had legally procured the said impugned diamonds through invoices and he had produced the KP Certificate does not absolve either him or the passenger for the offence. The seized diamonds have been held to



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be under the ownership of the applicant who had given to the passenger for sale on commission basis. The fact that the applicant had given the said diamond under Jangad to the passenger, Shri Mahesh Bambhaniya also made him accountable and responsible for the goods whose ownership belong to him.

22.2.2 Government also finds that Shri Dinesh Jain & Shri Mukesh N. Patel has pleaded that Shri Maheshbhai Babubhai Bambhaniya attempted to carry out the seized rough diamonds out of country without their knowledge and committed a fraud but Government notes that no efforts had being made by Shri Dinesh Jain and / or Shri Mukesh N. Patel to show that transaction between them in a chain with Shri Maheshbhai Bambhaniya were at arm's length. No First Information Report (F.I.R), has either been lodged by Shri Dinesh Jain or by Shri Mukesh Patel against Shri Maheshbhai Bambhaniya for commitment of an alleged massive fraud. Not an iota of such evidence has been placed by them on record before the Government. Hence from the above facts, it establishes that Shri Mukesh Patel who had given impugned rough diamonds to Shri Maheshbhai Bambhaniya on Jangid basis were are in hand and gloves with each other.

22.2.3 The Government, therefore, holds that the order confiscating the seized diamonds for attempted illegal export without declaration and producing of KP Certificate have been rightly seized and confiscated. The Government has already discussed and upheld the order of the Commissioner of Customs (Appeals) converting the absolute confiscation order of the Adjudicating Authority to the confiscation in lieu of payment of redemption fine of Rs.50 lakhs as legal and proper. The Government also holds that Shri Mukesh Patel, the applicant was the owner of the seized diamonds and is responsible for the goods that he had purchased from the shri Dinesh Jain and given it to passenger on Jangid basis and given it to the passenger who was caught at the airport and nexus between the two establishes. Therefore, Government holds that the Commissioner of Customs (Appeals) has rightly imposed a penalty of Rs.15 lakhs and the same is legal and proper. Hence the Revision Application filed by the applicant liable to be dismissed.



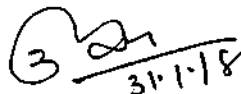
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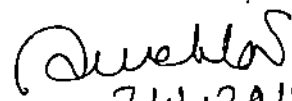
22.3 The passenger, **Shri Maheshbhai Babubhai Bambhaniya** has filed the Revision Application No.371/17/B/17-RA (MUM) pleading for the reduction of penalty as he is without business and no owner of goods are entrusting him the goods to be sold on brokerage basis after the incident and is unable to make ends meet. He further pleads that the confirmation of penalty at this stage will cause severe financial burden which he will not be able to bear as he has a family to support. As discussed supra, the passenger had attempted to export the seized diamonds without declaring it to Customs and without producing the KP Certificate as required under the law and hence rendered the said impugned diamonds liable for confiscation and the passenger Shri Maheshbhai Bambhaniya is liable for penal action under Section 114 of the Customs Act,1962. There is no doubt about the fact that the passenger has contravened the provisions of Section 77 of the Customs Act read with Foreign Trade Development Act and para 2.2 of Import Export Policy and hence liable for the penal action. The Government does not find any merit in the contention of the applicant nor find it a fit case for reduction of penalty imposed upon the applicant. Government accordingly holds that the penalty imposed by the original Adjudicating Authority and upheld by the Commissioner of Customs (Appeals) is just and proper. Hence, the Revision Application filed by the applicant is liable to be dismissed.

ORDER

23. In view of the above, the Government dismisses the three Revision Applications filed by the Commissioner Customs Airport, Mumbai. The Government also dismisses the three Revision Applications filed by Shri Dinesh Gautamchand Jain, Shri Mukesh Nagjibhai Patel and Shri Maheshbhai Babubhai Bambhaniya accordingly. The impugned Order of Commissioner (Appeals) is upheld being legal and proper.

24. So ordered.

True Copy Attested

31.1.18
एस. आर. हिरुलकर
S. R. HIRULKAR


31.1.2018
(ASHOK KUMAR MEHTA)

PRINCIPAL COMMISSIONER (RA) & EX-OFFICIO
ADDITIONAL SECRETARY TO THE GOVT. OF INDIA

ORDER No. 18-23/2018-CUS (WZ) /ASRA/Mumbai

DATED 31.01.2018

To,
1 Shri Maheshbhai Babubhai Bambhaniya,
PO2, Narayana Complex, Narayan Nagar,
Surat City, Gujarat- 395010.



2. Shri Mukesh Nagjibhai Patel,
Flat No. 303, Vrajbhumi Apartment,
Varacha Road, Sarrthana
Surat-365006
3. Shri Dinesh Gautamchand Jain,
Flat No. 1901, D Wing,
Exclusive Whispering Palm,
Lokhandwala Complex,
Kandivali (East), Mumbai-400 101

Copy to;

1. The Commissioner of Customs, Chhatrapati Shivaji International Airport,
Terminal-2, Mumbai-400099,
2. The Commissioner (Appeals), Commissioner of Customs (Appeals),
Mumbai-Zone III, Awas Corporate Point (5th floor), Makwana Lane,
Behind S.M.Centre, Andheri-Kurla Road, Marol, Mumbai-400059.
3. The Additional Commissioner, Chhatrapati Shivaji International Airport,
Terminal-2, Mumbai-400099,
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy.

