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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

F.No. 371/171-A,B &C/B/WZ/2019-RA/1813; Date of Issue 29.03.2023

ORDER NO. 85/587 /2023-CUS (WZ)/ASRA/M UMBAI DATED 29.03.2023 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.

F.No. 371/171-A,B &C/B/WZ/2019-RA

Applicant No. 1. : Shri. Saleh Abubakar Ahmed,
Applicant No. 2. : Shri. Sedu Arif Mohammed Yusuf, } **APPLICANTS.**
Applicant No. 3. : Mrs. Karolia Salma,

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

Subject : Revision Application filed, under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal No.
MUM-CUSTM-PAX-APP-1167/18-19 dated 28.02.2019
issued on 06.03.2019 through F.No. S/49-306/2015
passed by Commissioner of Customs (Appeals), Mumbai
– III..

ORDER

These revision applications have been filed by Shri. (i). Saleh Abubakar Ahmed, (ii). Sedu Arif Mohammed Yusuf and (iii). Mrs. Karolia Salma (hereinafter referred to as the Applicants or alternately as Applicants no. 1 to 3 resp. or A1 to A3 resp.) against the Order-in-Appeal No. MUM-CUSTM-PAX-APP-1167/18-19 dated 28.02.2019 issued on 06.03.2019 through F.No. S/49-306/2015 passed by Commissioner of Customs (Appeals), Mumbai – III.

2. Brief facts of the case are that on 20.12.2013, the Applicants who had arrived from Dubai onboard Emirates Flight no. EK-504 / 20.12.2013 were intercepted by the Customs Officers of CSMI Airport, Mumbai. A1 and A3 were nationals of South Africa while A2 was an Indian. During the detailed search of the applicants each of them were found in possession of 04 gold bars of 01 kg each which were found concealed in aluminium cases which had been hooked on the reverse of their respective airport trolleys being carried by them. Thus, in all 12 gold bars of 1 kg each, totally weighing 12 Kgs and valued at Rs. 3,00,41,040/- were recovered from the applicants.

3. After due process of investigations and the law, the Original Adjudicating Authority viz, Addl. Commissioner of Customs, CSMI Airport, Mumbai vide Order-In-Original No. ADC/ML/ADJN/2014-15 dated 25.03.2015 ordered for the absolute confiscation of the impugned 12 nos of gold bars of 1 kg each, totally weighing 12 kgs valued at Rs. 3,00,41,040/- seized from the applicants. Also, a penalty of Rs. 25,00,000/- each was imposed on each of the applicants under Section 112(a) and (b) of the Customs Act, 1962.

4. Aggrieved by the said order, the applicants had filed appeals before the Appellate Authority (AA) viz, Commissioner of Customs (Appeals), Mumbai - III who vide Order-in-Appeal No. MUM-CUSTM-PAX-APP-1167/18-19 dated 28.02.2019 issued on 06.03.2019 through F.No. S/49-306/2015 did not find it any reasons to

interfere in the order passed by the OAA and rejected the appeals as being devoid of any merits.

5. Aggrieved with the above order, the Applicants have filed these revision applications. A single co-mingled statement of facts and prayer have been submitted by the applicants. They have stated;

5.01. that applicant no. 1 was living at Johannesburg and has his own business at South Africa and Dubai; that applicant no. 2 was a resident of Surat and a tailor by profession; that applicant no. 3 stayed at Linaze, South Africa and her husband was doing business in burkhas; that the applicants had all travelled together to Dubai; that they had planned a sort visit to Surat before returning back to South Africa via Dubai; that they had purchased 4 kgs of gold bars each in Dubai for carrying them to South Africa for business purpose; that they all had carried the gold bars in specially made aluminium metal cases with hooks and these type of metal boxes were available at Dubai and were made for air who buy gold bars for carrying them safely while travelling in flights; that these metal boxes could be hung on the back of the seat opposite i.e front of the seat occupied by the passenger; that they had hung these aluminium boxes on the back of trolley such that it was in their view; that the applicants had been intercepted while they were making enquiries with the airline staff as their checked-in luggage had not arrived; that A1 and A2 had lodged property irregularity reports with the airlines and these reports had been endorsed by Customs; that the allegation was that after having obtained the Landing certificates while they were passing through the green channel they had been intercepted; that while collecting the landing certificates, the applicants had declared to the Customs that they were in possession of the gold; that the applicants intended to cross-examine the officers who had issued the landing certificates; that the gold bars had been carried in the aluminium boxes for safety purpose; that the applicants were arrested on 20.12.2013 and had been remanded to j.c; that they had retracted their statements recorded on 20-12-2013, 4-1-2014, 13-2-2014 and 28-2-14 respectively; that the retraction had been rebutted by the Investigating Agency without giving an corroborative evidence; that the SCN based on their retracted statements was not sustainable; on this issue the applicants have relied upon the following case laws;

- (a). Rameshwar, S/o Kalyan vs The State of Rajasthan, AIR 1952 SC 54;
- (b). Sarwan Singh vs Rattan Singh vs State of Punjab, AIR 1957 SC 637).
- (c). Suresh Chandra Bahri vs State of Bihar, AIR 1994 SC 2420).
- (d). case of K.I. Paunny Vs. Asstt. Collector of CE Cochin, 1997 (3) SCC 721, passed by the Apex Court;

- (e). case of Shrishail Nageshi Pare Vs. State of Maharashtra, AIR 1985 SC 866 passed by the Apex Court while considering the probative value of the retracted;
- (f). case of Premchand Vs. Central Bureau of Investigation, 1997 (1) EFR 374, passed by the Madhya Pradesh High Court;
- (g). that the OAA had relied upon the said retracted statement. The Hon'ble Supreme Court in the matter of Mohtesham Mohd. Ismail [2007 (220) ELT 3 (S.C.) held that even confession of an accused is not a substantive evidence. The statement is part of the evidence only if it is voluntary and free from any sort of pressure.
- (h). In The Assistant Collector of Central Excise, Rajamundry v. Duncan Agro Industries Ltd. - JT 2000 (8) SC 530
- (i). Apex court in Vinod Solanki Vs. U.I.O. 2009 (233) ELT 157 (S.C.)
- (j). The Hon'ble High Court of Delhi while relying upon the Vinod Solanki (Supra) in the matter of DRI vs. Mahendera Kumar Singhal 2016 (333) ELT (250) (Del.) held that burden is on the department to show that retraction made by the maker of the statement is invalid.
- (k). In Commissioner of C.Ex, Ahmedabad-III vs Deora Wires N Machines Pvt Ltd 2016 (332) ELT 393 (Guj.)
- (l). The Hon'ble High court of Delhi again in the matter of CCE, Delhi-I Vs. Vishnu & Co Pvt. Ltd., 2016 (332) ELT 793 (Del.) held as under:
- (m).The same principle was reiterated in the matter of Rakesh Kumar Garg Vs. CCE, 2016 (331) ELT 321 (Del.)
- (n). In Ravindran and Peter John v. The Superintendent of Customs - 2007 TIOL-89-SC-CUS, the Supreme Court cautioned that a confession cannot form the sole basis of a conviction under the Customs Act.
- (o). V. Ananthraman v. Union of India - 2003 (151) E.L.T. 278 (Bom.)
- (p). Nicco Corporation Ltd. v. Commissioner of Service Tax - 2014 (307) E.L.T. 228 (Cal.) 2014 (35) S.T.R. 727 (Cal.).
- (q). JA. Tajudeen Vs. Union of India 2015 (317) ELT 177 (S.C.)).
- (r). M/s Hissar Pipes Pvt. Ltd Vs. CCE, Rohtak, 2015 (317) ELT 136 (Tri-Del.)
- (s). High Court Delhi the matter DRI Vs. Moni, 2010 (252) ELT 57 (Del.)
- (t). In the case of Vinod Kumar Sahdev Union India - 2009 JCC 2636;
- (u). High Court Delhi in the matter Amrik Singh Saluja Vs. U.O.I 2016 ELT
- (v). In the case of Francis Stanly @ Stalin v. Intelligence Officer, Narcotic Control Bureau, Thiruvanthapuram [2006 (13) SCALE 386],
- (w).In COMMR. OF C. EX., AHMEDABAD-III VS. DEORA WIRES N. MACHINES PVT. LTD. 2016 (332) ELT 393 (Guj.).
- (x). The Hon'ble High court of Delhi again in the matter of CCE, Delhi I Vs. Vishnu & Co Pvt. Ltd., 2016 (332) ELT 793 (Del.)
- (y). In the matter of Rakesh Kumar Garg Vs. CCE, 2016 (331) ELT 321 (Del.) 56.
- (z). In Ravindran and Peter John v. The Superintendent of Customs - 2007-TIOL-89-SC-CUS,

(a1). Etc.

5.02. Further reliance was placed on the decisions in the following cases on the issue statement of co-petitioners cannot form the basis of formation of a charge of involvement in smuggling activities;

(a). Shankaria v. State of Rajasthan AIR 1978 SC 1248 -[A confession is an efficacious proof of guilt only if it was voluntarily and truthfully made. If it appears to the Court to have been caused by inducement, threat or promise, it must be rejected].

(b). Sevantilal Karsondas Modi v. State of Maharashtra [If confession appears to remain untrue in any material particulars having been caused by any inducement, threat or promise, it is hit by the mandate of Section 24 of the Evidence Act].

(c). E. Kesavan v. Assistant Collector of Customs (Mad. [Confession invalid if given under compulsion, coercion or threat].

(d). Nathu v. State of Uttar Pradesh [Prolonged custody immediately preceding the making of confession is sufficient, unless it is properly explained, to stamp it as involuntary].

(e). Union of India v. Abdulkadar Abdulgani Hasmani [Confessional statements of the accused, retracted after some delay while they were in the custody of Customs officer, were not voluntary].

(f) Manindra Chandra Dey v. CEGAT [Confessional statement, even if found admissible, needs independent corroboration]

(g). S.K. Chains v. Commissioner of Customs. [Gold biscuits seized from the appellant were claimed to have been acquired from a passenger and the baggage receipt under which the passenger imported gold was accepted as proof of acquisition by the appellant].

(h). Samir Kumar Roy v. Commissioner of Customs (2001 (135) E.L.T. 1036 (Tri.-Kolkata) [Gold biscuits seized from the appellant were claimed to have been purchased from a party who admitted to have sold the goods to the appellant. The said party claimed to have purchased the goods from one NRI, who had imported the same under a baggage receipt, which was admitted into evidence in favour of the appellant].

(i). Kapildeo Prasad v. Commissioner of Customs [Sequence of events starting from importation of gold biscuits by M/s KKI, its sale to dealer M/s CZ and further sale to the appellant considered by the Tribunal. Burden of proof held to have been discharged for the purpose of Section 123 of the Customs Act and confiscation of gold biscuits set aside].

5.03. that statements of the petitioners dated 4-1-14 cannot be relied upon; that the statements were not voluntary and truthful; They have relied on the Supreme Court' decision in State (NCT of Delhi) vs- Navjot Sandhu (Parliament attack case) reported in 2005 SCC (Cr.) 1715; Supreme Court case of Pyare Lal Bhargava vs State of Rajesthan reported in AIR 1963 SC 1094; Supreme Court case of Sevantilal Karsondas Modi vs State of Maharashtra reported in AIR 1979 SC 705; Madras High Court case of A.T.Maideen vs The Senior Intelligence Officer; Supreme Court's case of

SELVI VS. STATE OF KARNATAKA (2010) 7 SCC 263; Kamal Kishore v. State (Delhi Administration) (1972) 2 Crimes 169 (Del).

- 5.04. that the applicants have averred that a false case was fabricated against them; that they had been detained after obtaining Landing Certificates from them; that the trolleys had not been seized; that investigations against the kingpin etc had not been conducted; Reliance was placed on the judgment of Bombay High Court in the case of the State of Maharashtra vs Laxmichand Varhomal Chugani on 31 August, 1977 on the issue of carrier who was not in the nefarious trade of smuggling.
- 5.05. that the applicants have alleged that they had not been shown the CCTV footage though in their statement it was mentioned that they had been shown the entire CCTV; Reliance has been placed on the Apex Court's Order in the case of V.K. Sasikala Versus State Represented by Superintendent of Police in Criminal Appeal no 1498 of 2012 on the issue of CCTV footage; Supreme Court's decision in the case Tomaso Bruno & Anr. v. State of U.P. [Criminal Appeal No. 142/2015, etc.
- 5.06. that the applicants have stated that there was no concealment; that gold was not a prohibited item; it is only a restricted item; that as per the exemption notification no 31/2003 dated 1-3-2003 issued under section 25 of the Customs Act, 1962 any passenger of Indian Origin or a passenger holding a valid passport, issued under the Passport Act, 1967, who is coming to India after a period of not less than six months of stay abroad and bring stipulated quantity of gold;
- 5.07. that the applicants had not been given an opportunity to cross-examine the panchas which was against principles of natural justice:
- (a). Ayaaubkhan Noorkhan Pathan Vs. The State of Maharashtra & Ors., Civil Appeal NO.7728/2012 decided on 08.11.2012 by the Supreme Court;
 - (b). Mehar Singh Vs. Appellate Board Foreign Exchange, Crl. A. 109/1975;
 - (c). Central Govt. represented by the Director, Enforcement Directorate, Foreign Exchange Regulation Act, New Delhi Vs. Fr. Alfred James Fernandez, AIR 1987 Kerala 179;
 - (d). Natwar Singh Vs. Director of Enforcement, 2010 (13) sec 255;
 - (e). State of Kerala Vs. K.T. Shaduli Grocery Dealer etc. (1977) 2 sec 77;
 - (f). S.C. Girotra Vs. United Commercial Bank (UCO Bank) and Others, 1995 Supp (3) sec 212. It was a well settled position that when a crucial witness had not been produced for cross-examination, then that portion of the evidence was required to be discarded.
 - (g). In Delhi Transport Corporation v. DTC Mazdoor Union of Supreme Court;
 - (h). In Maneka Gandhi v. Union of India passed by Supreme Court;
 - (i). Supreme Court case in State of M.P. v. Chintaman Sadashiva Vaishampayan, AIR 1961 SC 1623,
 - (j). In Lakshman Exports Ltd. v. Collector of Central Excise, (2005) 10 SCC 634,

- (k). In New India Assurance Company Ltd., vs. Nusli Neville Wadia & Anr., AIR 2008 SC 876;
 - (l). In K.L. Tripathi v. State Bank of India & Ors., AIR 1984 SC 273,
 - (m). In Transmission Corp'n. of A.P. Ltd. v. Sri Rama Krishna Rice Mill, AIR 2006 SC 1445,
 - (n). In Rajiv Arora v. Union of India & Ors., AIR 2009 SC 1100,
 - (o). In Commissioner of Central Excise, Allahabad V. Govind Mills Limited' 2013 (8) TMI 649 ALLAHABAD HIGH COURT
- 5.08. that the applicant had sought a copy of CCTV footage which was relied upon. However, the OAA had failed to produce the copy of CCTV footage to them: They have relied on some case laws on the issue;
- (a). Supreme Court in C. Chenga Reddy & Ors. vs. State of A.P.,(1996) 10 SCC 193,
 - (b). In Shivu and Anr. vs. Registrar General, High Court of Karnataka & Anr., (2007) 4 SCC 713 passed by the Supreme Court,
 - (c). Etc.
- 5.09. that non- production of CCTV footage amounted to withholding of evidence which was in favour of the applicants;
- 5.10. that the undermentioned decisions relied upon by the OAA in his OIO was not applicable to the case of the applicants;
- (a). Abdul Razak Vs Union of India reported in 2012 (275) ELT 300 (Ker),
 - (b). Commissioner of Customs Vs Samynathan Murugesan reported in 2009 (247) ELT 21 (Mad)
 - (c). etc
- 5.11. that the applicants were not carriers of the gold bars; that financial capacity cannot be a factor to prove the allegation as carriers; the fact that they did not carry licit documents could be a ground to hold that the goods were liable for confiscation; the applicants claim ownership of the gold; . Reliance was placed on the following decisions;
- (a). CESTAT - Bangalore -Naveed Ahmed Khan vs Commissioner of Customs on 7 December, 2004-2005 (182) ELT 494 Tri-Bang
 - (b). CESTAT - Bangalore T.V. Mohammed vs. Commissioner Of Customs... on 30 January, 2006
 - (c). Unik Vs Commissioner of Customs Gujarat High Court
 - (d). Rajesh Arora Vs Collector of Customs-Delhi High Court
 - (e). Mox Atlas Interactive India Pvt Ltd vs Union of India & Ors Delhi High Court
- 5.12. that they have relied on the following case laws on the issue of release of seized goods on payment of redemption fine;
- (a). Halithu Ibrahim Vs Commissioner of Customs [2002 -TIOL 195 CESTAT-MAD],
 - (b). Felix Dores Fernandes vs Commissioner of Customs [2002 TIOL 194-CESTAT- MUM],
 - (c). Yakub Ibrahim Yusuf Vs CC, Mumbai 2011 (263) ELT 685 (Tri-Mumbai),

- (d). Reji Cheriyan Vs CC, Kochi,
- (e). P.Sinnasamy Vs CC, Chennai 2007 (220) ELT 308 (Tri-Chennai),
- (f). Krishnakumari Vs CC, Chennai 2008 (229) ELT 222 (Tri-Chennai),
- (g). S.Rajagopal Vs CC, Trichy 2007 (219) ELT 435 (Tri-Chennai),
- (h).M Arumugam Vs CC, Tiruchirapalli, 2007 (220) ELT 311 (Tri - Chennai),
- (i). Shaik Jamal Basha V. Government of India (1997(91) E.L.T. 277 (A.P.),
- (j). Commissioner of Customs (Preventive) Vs. Uma Shankar Verma (2000 (120) E.L.T. 322 Cal.),
- (k). T.Elavarasan vs The Commissioner of Customs,

Under the circumstances, the applicants have prayed to set aside the OIA and to release the gold under absolute confiscation for re-export.

6. Personal hearings in the case was scheduled for 12.12.2022. Shri. Prakash Shingrani, Advocate, appeared for personal hearing on 12.12.2022 on behalf of the applicants and submitted that gold is not a prohibited item. He further requested that goods which are not prohibited are required to be given redemption under Section 125 of the Customs Act, 1962.

7. The Government has gone through the facts of the case. The Applicants were found in possession of huge quantity of gold bars. The bars were in primary form. They had not declared the gold bars in their possession. An ingenious method was adopted by them to smuggle the gold. They had harboured a clear intention not to declare the gold and evade payment of customs duty. The large quantity of the gold bars was discovered only when the Applicants had been intercepted and were thoroughly checked. The Applicants had not declared the gold bars as required under section 77 of the Customs Act, 1962. The quantity of gold recovered is quite large, of commercial quantity and in the form of bars (of 1 Kg`each) and it was cleverly, innovatively concealed to avoid detection. The confiscation of the gold is therefore, justified and the Applicants have rendered themselves liable for penal action.

8. 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. 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. Once goods are held to be prohibited, Section 125 still provides discretion to consider release of goods on redemption fine. 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.

11. The main issue in the case is the quantum and manner in which the impugned gold was being brought into the Country. A1 and A3 are foreign nationals and are not allowed to bring gold in primary form. The option to allow redemption of seized goods is the discretionary power of the adjudicating authority depending on the facts of each case and after examining the merits. In the present case, the manner of concealment being clever and innovative, quantity being large and commercial, there being clear attempt to smuggle gold bars i.e. gold in primary form, is a fit case for absolute confiscation as a deterrent to such offenders. Applicants had identified and used an ingenious and innovative method to hoodwink the Customs Authorities and smuggle the huge quantity of gold bars. Had it not been for the alertness of the Officers, the applicants would have very well succeeded in their plans. Thus, taking into account the facts on record and the gravity of offence, the adjudicating authority had rightly ordered for the absolute confiscation of gold. The same was upheld by the appellate authority. In the instant case, an attempt to smuggle the gold bars was made using an innovative method. This clearly indicates that the applicants had no intention to declare the gold in their possession to Customs. Such acts of mis-using

the liberalized facilitation process should be meted out with exemplary punishment and the deterrent side of law for which such provisions are made in law needs to be invoked.

12. The applicants have raised issues that their baggage had not arrived; that they had followed this with the airline staff, that they had been issued landing certificates for mishandled baggage, etc. The fact remains that a large quantity of gold was recovered from the applicants. These gold bars were recovered from their cabin baggage which they have clearly stated in their submission. They had not declared the same and had cleverly hidden the same. These discrepancies pointed out by the applicants have been discussed and dealt with by the lower authorities. These discrepancies are non-issues which have been raised by the applicants to somehow confuse the authorities and obtain a favourable order. These do not alter the material fact that huge quantity of gold bars was recovered. Government is not inclined to give credence to this claim made by the applicants.

13. For the reasons cited above, Government finds that the OIO passed by the OAA is legal and proper and considering the gravity of the offence, the OAA had used his discretion in absolutely confiscating the gold bars. The same has been rightly upheld by the AA. Government does not find it necessary to interfere in the same.

14. The Government notes that the appellate authority has upheld the penalty imposed by the adjudicating authority under Section 112 (a) and (b) of the Customs Act, 1962. The Government finds that the total penalty of Rs. 75,00,000/- imposed on the applicants amounts to nearly 25% of the seizure value of the gold bars. Government considering that the gold has been confiscated absolutely, finds that the penalty of Rs. 25,00,000/- each imposed on the applicants is harsh and unreasonable, and is inclined to reduce the same.

15. In view of the above, the Government modifies the order of the Appellate authority only to the extent of reducing the penalties imposed on the applicants under Section 112(a) and (b) of the Customs Act, 1962. The same is reduced from

Rs. 25,00,000/- each to Rs. 10,00,000/- each. (Rupees Ten Lakhs only). In other words, the absolute confiscation of the 12 gold bars of 1 Kg each, totally weighing 12 Kgs and valued at Rs. 3,00,41,040/- ordered by the Original Adjudicating Authority and upheld by the Appellate Authority is legal and proper.

16. Accordingly, the three Revision Applications filed by the applicants are disposed of on the above terms.


(SHRAWAN KUMAR)

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

ORDER No. ³⁸⁵⁻³⁸⁷ /2023-CUS (WZ) /ASRA/MUMBAI DATED ²⁹ 03.2023.

To,

1. Shri. Saleh Abubakar Ahmed, [Address not available in the records presented; Service through his Advocate and on noticeboard].
2. Shri. Sedu Arif Mohammed Yusuf, [Address not available in the records presented; Service through his Advocate and on noticeboard].
3. Mrs. Karolia Salma, [Address not available in the records presented; Service through his Advocate and on noticeboard].
4. Pr. Commissioner of Customs, Terminal - 2, Level-2, Sahar, Andheri West, Mumbai - 400 099.

Copy To,

1. Shri. Prakash K. Shingrani, 12/334, Vivek, New MIG Colony, Bandra West, Mumbai : 400 051.
2. Sr. P.S. to AS (RA), Mumbai.
3. File Copy.
4. Notice Board.