



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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Mumbai-400 005

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F.No. 371/137 & 138/B/WZ/B/2019-RA/1986 : Date of Issue 31.03.2023

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ORDER NO. 409-405 /2023-CUS (WZ)/ASRA/MUMBAI DATED 30.03.2023 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.

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Applicant No. 1 (A1) : Shri. Huzefa Khuzem Mamuwala.

Applicant No. 2 (A2) : Shri. Shabbir Ranijiwala.

Applicants.

Respondent : Pr. Commissioner of Customs, Customs House,  
Navrangpura, Ahmedabad - 380 009.

Subject : Revision Application filed, under Section 129DD of the  
Customs Act, 1962 against the Orders-in-Appeal No.  
AHD-CUSTOM-000-APP-243 & 244-18-19 dated  
01.03.2019 issued through F.No. S/49-71 &  
72/CUS/AHD/18-19 passed by the Commissioner of  
Customs (Appeals), Ahmedabad.

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**ORDER**

These two revision applications have been filed by (i). Shri. Huzefa Khuzem Mamuwala and (ii). Shri. Shabbir Ranijiwala (herein referred to as Applicants or alternately and more specifically referred to as Applicant no. 1 (A1) and Applicant No. 2 (A2), resp.) against the Orders-in-Appeal No. AHD-CUSTOM-000-APP-243 & 244-18-19 dated 01.03.2019 issued through F.No. S/49-71 & 72/CUS/AHD/18-19 passed by the Commissioner of Customs (Appeals), Ahmedabad.

2(a). Brief facts of the case are that the applicant no. 1 who had arrived from Doha by Qatar Airlines Flight No. QR534 was intercepted by the Customs Officers at Sardar Vallabhbhai Patel International Airport (SVPIA) on 02.11.2015 when he was about to exit from the Customs Area. A1 had handed over a nil customs declaration form. A1 was requested to pass through the door frame metal detector (DFMD) after surrendering all metallic objects on his person. The DFMD indicated the presence of metal on his body. A personal search of A1 led to the recovery of 10 nos of FM gold bars kept in his socks and trouser pockets.

2(b). A1 informed that he had also carried a hand baggage and a small duty free carry bag which contained 14 bottles of foreign liquor of various brands which had been handed over to one Mr. Nirav Patel, Cargo Operation Agent of Qatar Airways. A1 also informed that he was in possession of one Apple i-phone valued at Rs. 68,382/-.

2(c). A Government Approved Valuer certified that the 10 gold bars were of 999.0%, of 10 tolas each, totally weighing 1166.700 grams and valued at Rs. 28,43,364/- (T.V) and Rs. 31,24,222/- (M.V).

2(d). Mr. Nirav Patel was called back to the airport and 14 bottles of foreign liquor of various brands, i.e. total 14 litres, valued at Rs. 32,515/- were recovered. Mr. Nirav Patel also disclosed the name of Shri. Karan Katiyal, Supervisor of Qatar Airways, Ahmedabad.

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2(e). A2 is the father of A1 and upon learning that A1 had been apprehended on 02.11.2015 by Customs had advised him (A1) to delete all messages from his phone.

2(f). A1 had submitted invoices for the purchase of the liquor bottles and the Apple i-phone and during the course of investigations had submitted the invoice for the purchase of the 10 nos of FM gold bars of 10 tolas each

3. The Original Adjudicating Authority (OAA) viz, Addl. Commr. of Customs, Ahmedabad vide Order-In-Original No. 14/ADC-MSC/SVPIA/O&A/2018-19 dated 31.05.2018 issued on 04.06.2018 through F.No. VIII/10-56/SVPIA/O & A/2016 ordered for (i). the absolute confiscation of the 10 FM gold bars, totally weighing 1166.700 grams, valued at Rs. 28,43,364/- (T.V) and Rs. 31,24,422/- (MV) under Section 111(d), 111(l) and 111(m) of Customs Act, 1962, (ii). the absolute confiscation of the 12 bottles of foreign liquor under Section 111(d), 111(l) and 111(m) of Customs Act, 1962, (iii). the absolute confiscation of the Apple i-phone valued at Rs. 68,382/- under Section 111(d), 111(l) and 111(m) of Customs Act, 1962; (iv). A penalty of Rs. 12,00,000/- was imposed on A1 under Section 112(a) and (b)-clause (i) of the Customs Act, 1962; (v). A penalty of Rs. 18,00,000/- was imposed on A1 under Section 114AA of the Customs Act, 1962; (vi). A penalty of Rs. 2,50,000/- was imposed on A2 under Section 112(a) and (b) )-clause (i) of the Customs Act, 1962; (vii). A penalty of Rs. 15,000/- each was imposed on Shri. Nirav Patel and Shri. Karan Katiyal resp., under Section 112(a) and (b)-clause (i) of the Customs Act, 1962.

4. Aggrieved with this order, the applicant preferred an appeal before the Appellate Authority (AA) viz, Commissioner of Customs (Appeals), Ahmedabad who vide his Orders-in-Appeal No. AHD-CUSTOM-000-APP-243 & 244-18-19 dated 01.03.2019 issued through F.No. S/49-71 & 72/CUS/AHD/18-19 rejected the appeals holding that he did not find any reason to interfere with the order passed by the Original Adjudicating Authority.

5. Aggrieved with the above order of the appellate authority, the Applicant no.

1 has filed this revision application on the following grounds;

- 5.01. that the applicant was a resident of DOHA and was working as a crew in QATAR Airways and was earning 10,000 Riyals every month; that he used to come to India on short visits to meet his parents; that import of gold in any form, including ornaments was allowed to passengers of Indian Origin or a passenger holding a valid passport issued under Passport Act subject to that the passenger importing Gold is coming to India after period of not less than Six Months stay abroad and the quantity of Gold shall not exceed 10,000 gms and the duty shall be paid in Convertible Foreign Currency; that he had never availed of the exemption under the Notification any time earlier; that the concessional rate of duty has to be paid in convertible foreign currency at the rate of Rs 250 per 10gms of Gold; that as a crew he used to fly to India and stay for a day and go back in the next flight as on duty; that he had India on 6/4/2015 and came back to India on 2.11.2015; that in between he had not made many short visit to India but it did not exceed 30 days; that thus, he was an eligible passenger to import gold as per the norms laid down in Notification No 12/12; that he was earning foreign exchange for the past 3 years; that he had not imported gold at any point earlier; that he had purchased 1166.700 grams gold out of his hard earned money and had kept it in his pant pocket;
- 5.02. that he had immediately retracted his statement; that he had not crossed the Customs barrier and had been detained at the metal detector itself;
- 5.03. that SCN was issued after extended period; that in the SCN the date of hearing was given as 27/4/2016 or 28/4/2016 at 12.00 hours; that though the time period of six month was still on the Principal Commissioner of Customs went on the adjudicate the matter and passed the ex-parte order on the same date and the order was delivered to him personally by the officer of the customs on 30/4/2016;
- 5.04. that the order of the lower authority was contrary to law, weight of evidence and violates the principles of natural justice; that the applicant had proceeded towards the red channel; that he had not been allowed to declare the goods under Section 77 of the Customs Act, 1962; that he had not crossed the Customs barrier; that he was intercepted near the metal scanner and was not allowed to go to any channel; that he relies on the case of K.R.Ahmed Shaw Vs Asst Collector of Custom Reported in 1981 ELT page 152 of Madras High Court; in the case of Union of India and Others Vs Khalil Kecherim of Teheran reported in 1983 ELT 941 passed by Delhi High Court; A.G.Syed Moosa V's Commissioner of Customs, reported in 2001 (46) RLT 186 passed by Tribunal (Southern Region); J.V.Gokal & Co., The Asst

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collector sales tax and others reported in AIR 1960 SC 595 of Apex Court; State of Trav., Co. vs.S.V.C Factory Reported in AIR1953 SC 335 of Apex Court; that import of cellular phone is not prohibited and absolute confiscation of the same was not warranted; that import of Liquor is not prohibited; that two bottles are allowed free of duty and for more than that the passenger has to pay duty accordingly as per the guidelines laid down by the Government of India under the baggage Rules; that the import of gold was not prohibited; that the ID card of State of Qatar and ID of Qatar Airways was not considered; that in the EXIM policy, gold was not a prohibited item; that adjudication authority can release the same on redemption fine; that in Yakub Ibrahim Yusuf Vs Commissioner of Customs (Mumbai) reported in 2011 (263) ELT 685, the Tribunal had prohibition relates to goods which cannot be imported by any one such as arms, ammunition, addictive substance viz drugs.

- 5.05. that the absolute confiscation of the gold was very harsh; that section 125 of the Customs Act is enacted for the reason to allow the importer or exporter to redeem the goods on payment of fine after confiscation; that the gold ought not to have been confiscated absolutely; that the respondent had come to the conclusion that applicant did not have any valid permit to bring gold and absolutely confiscated the same; that he was an eligible passenger;
- 5.06. that they rely on the case of Hargovind Das K.Joshi & ors Vs Collector of Customs passed by the Apex Court; reported in 1982(2) SCC Page 230.
- 5.07. that they rely on the undermentioned case laws;
- (a). Sapna Sajeev Kohli vs CC, Airport.. Mumbai reported in 2010(253) E.L.T.A52 (S.C);
  - (b). In Suresh Bhosle Vs Commissioner of Customs in G.A. No. 450 of 2008 dated 3rd November 2008 Calcutta High Court;
  - (c). in T.Elavarasan Vs Commissioner of Customs, Chennai Reported in 2011 (266) E.L.T. 167 (Mad) passed by Madras High Court;
  - (d). in Krishnakumari Vs Commissioner of Customs Chennai reported in 2008(229) E.L.T. 222 (Tri- Chennai);
- 5.08. that the lower authority ought not to have relied upon the Samynathan Murugesan's case wherein the gold was concealed inside the television; that in Bepari Saleem, the Government of India in Revision Application no. F.No.373/48/B/2006; release of the goods was allowed under Section 125 of the Customs Act, 1962; in Re Jatinder Singh 2018(361) 958(GOI), the Revisionary Authority had set aside the absolute confiscation and ordered the release of the gold on payment of redemption fine; that re-export of the gold should have been allowed; that they rely on the case of Escorts Herion Ltd., Vs Commissioner of Customs, 1999 (107) ELT;

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- 5.09. that they rely on the undermentioned case laws passed by the Tribunals where the goods were confiscated but allowed to be redeemed under Section 125 of the Customs Act, 1962;
- (a). A.K.Jewellers vs Commissioner of Customs
  - (b). K&K Gems Vs Commissioner of Customs, Mumbai. 1998 (100) ELT 70
  - (c). Chordia Gems Vs Commissioner of Customs, Jaipur 2002 (144) ELT 70
  - (d). In Re Jatinder Singh 2018(361) 958(GOI)
  - (e) an order of GOI made in 373/75/B/2002-RA.Cus dated 21.10.2002
  - (f) Alukkas exporters vs Commissioner of Customs, 2002 (145) ELT 227
- 5.09. that re-export of the gold ought to have been considered either under section 74 or Section 125 of the Customs Act; that Section 80 comes in to picture when the goods were declared; that the SCN had not been served to them; that the penalty under section 114AA of the Customs Act, 1962 was not applicable; that penalty was high neary 50% of the value of the goods;
- 5.10. In his submissions during the personal hearing, the applicant reiterated his earlier submissions and print-outs of the undermentioned case judgements were furnished which has been relied upon to buttress his case;
- (a). Sapna Sanjeev Kohli vs. Commr. Of Customs, Airport, Mumbai 2010-253-ELT-A52 (S.C) including the preceding stages before High Court and CESTAT.
  - (b). R.N. Palaksha vs. Commr. Of Customs, Bangalore passed by CESTAT, Bangalore; 2019-370-ELT-590-Tribunal,
  - (c). Hargovind Das K. Joshi vs. Coll. Of Customs of Apex Court; 1992-61-ELT-172-SC,
  - (d). DRI vs. Pushpa Lekumal Tolani of Apex Court; 2017-353-ELT-129-SC
  - (e). etc.

Under the circumstance; the applicant has prayed to the Revision Authority to set aside the absolute confiscation and permit the applicant no. 1 to clear the gold by paying concessional rate of duty or re-export the gold on payment of minimum redemption fine; to release the mobile phone free of duty and to clear the 12 bottles of liquor on payment of duty and to set aside the penalty or reduce the same and render justice.

6. Aggrieved with the above order of the appellate authority, the Applicant no. 2 has filed this revision application on the following grounds;

- 6.01. that applicant i.e A2 is the father of A1; that in Section 110 (2) of the Customs Act, 1962, where any goods are seized under subsection (1) of Section 110, the Show Cause Notice proposing to confiscate the said goods is required to be issued within six months; that no SCN had been issued within this period;

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that they were given a of Order-in-Original No. 02/Pr Commr /0&A/2016 dt 29/04/2016 issued on 29/04/2016 stating that the issuance of the SCN under Section 124 of the Customs Act had been extended to a further period of six months; that in this SCN only names of his son and Nirav Patel was mentioned; that his name was not mentioned; that the time period of SCN was extended to six months by an ex-parte order; that upon adjudication, a penalty of Rs. 2,50,000/- under Section 112(a) (b) Clause (i) of the Customs Act, 1962 was imposed on him

- 6.02. that the order of the lower authority was contrary to law, weight of evidence and violated the principles of natural justice; that penalty was imposed under Section 112 of the Customs Act, 1962 which was not applicable on him; that he was neither the financier or receiver of the goods; that he was not aware that his son had imported gold; that there was no witness in the case who had implicated him; that he was not examined nor his statement under Section 108 of the Customs Act, 1962 was recorded; that goods which have been imported were not prohibited; that A2 had not filled up the column in the declaration card pertaining to the value of the goods; that there was no concrete evidence on the charge of abetment and hence, the same was not sustainable; that there was nothing on record to prove that the A2 had knowledge about the articles being brought by A1; that charge of aiding and abetting will not survive under Section 112 of Customs Act 1962; that there was no mensrea on the part of the applicant to evade duty; that no violation had been committed, charge under Section 112 was not sustainable;
- 6.03. Applicant has relied upon the undermentioned case laws to buttress their case;
- (a). Dawa Palzar vs. Commr. Of Cus.(Prev), Calcutta passed by CESTAT, Calcutta; 2000-123-ELT-776-Tribunal.
  - (b). Commr. Of Customs, Mumbai vs. M.Vasi passed by CESTAT, Mumbai; 2003-151-ELT-312-Tribunal.
  - (c). Commr. Of Customs, Bangalore vs. M. Naushad passed by CESTAT, Bangalore; 2007-210-ELT-464-Tribunal.
  - (d). Nitin Narsale vs. Commr. Of Customs (Gen), Mumbai passed by CESTAT, Mumbai; 2008-230-ELT-148-Tribunal.
  - (e). Commr. Of Customs (EP) vs. P.D Manjrekar passed by Bombay High Court; 2009-244-ELT-51-Bom.
  - (f). D.Ankineedu Chowdry vs. Commr. Of Customs, Chennai passed by CESTAT, Chennai; 2004-178-ELT-578-Tribunal.
  - (g). etc.

Under the circumstance, A2 has prayed to the Revisionary Authority to set aside the penalty imposed on him and to render justice.

7(a). Personal hearings in the case were scheduled for 11.08.2022, 23.08.2022, 15.09.2022, 22.09.2022, 13.10.2022, 20.10.2022, 03.01.2023, 17.01.2023, 24.02.2023. Intermittently, adjournments were sought by applicants.

7(b). Shri. A. Ganesh, Advocate, appeared for personal hearing on 24.02.2023 and reiterated earlier submissions. He further submitted an additional written submissions. He submitted that since applicant is normally resident in Qatar, gold may be allowed to be re-exported on payment of RF and penalty. He requested to waive off penalty under Section 114AA of the Customs Act, 1962 and reduce penalties under Section 112 on both applicants.

7(c). None attended the hearing on behalf of the respondent.

8. Government has gone through the facts of the case. The Government notes that the Applicant no. 1 was intercepted at the exit gate while attempting to carry the gold bars without declaring the same to Customs. Applicant had admitted that he did not declare the gold bars with an intention to evade Customs duty. A Customs Declaration Form declaring the value of the dutiable goods as 'Nil' had been submitted by A1. In other words, A1 had made an incorrect and false declaration under section 77 of the Customs Act, 1962. Therefore, the confiscation of the gold was justified.

9. The applicant no. 1 in his written submissions has stated that he was a resident of Doha and was working for Qatar Airways. He sometimes used to come to India on short visits to meet his parents. In his submissions, A1 has attached a copy of his ID issued by the State of Qatar. In his retraction letter dated 21.01.2016, A1 had brought this fact i.e. being resident of Doha, to the notice of the Investigating Agency. However, it is observed that the same has not been mentioned in the OIO. Further, in his submissions before the AA too, A1 had mentioned that the was a resident of Doha. However, the AA had not taken cognisance of the same and has not given his observations on the issue whether A1 was eligible to bring gold at



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concessional rate of duty. Now, A1 by virtue of his resident status at Qatar has made an averment that he was eligible to bring gold upto 10 kgs at concessional rate of duty under notification 12 of 2012 dated 17.03.2012.

10(a). The Government finds from the records submitted, especially the OIO, that the word 'passenger' has been used throughout for applicant no. 1.

10(b). In the SCN dated 19.04.2016, which had been issued for extending the period for issuance of SCN, a copy of which has been made available in the Revision Application, at sl. Nos. 2 to 6 of para 7, the following documents / articles recovered from A1 on 02.11.2015 have been listed.

*"1....*

*2. Customs declaration form dated 02.11.2015,*

*3. Boarding pass of QR 534 with seat 10B of Shri. Huzefa Khuzem Mamuwala,*

*4. Photocopy of driving license issued by Ministry of Traffic Department, Qatar,*

*5. Photocopy of ID Card, issued by General Director of Border Passport & Expatriate Affairs,*

*6. Photocopy of card issued by Qatar Airways.*

*7. ... "*

11. Government notes that the appellate authority has not given any findings on the A1's submission of being an eligible passenger. From the above, especially the documents / articles mentioned at above, the ID card recovered from A1 clearly indicates that A1 is having resident status of Doha / Qatar. Further, the OIO and SCN dated 19.04.2016 made available clearly alludes to A1 as a passenger. Other, factors that indicates that A1 was travelling as a passenger is the fact that (i). he had filed a Customs Declaration form, (ii). the benefit of baggage allowance of Rs. 50,000/- had been extended to him.

12. Issue that arises is whether a crew member of an airline is allowed to import gold at concessional rate of duty and avail the benefits of Customs notification no. 12 / 2012 dated 17.03.2012 and the Baggage Rules, 1998. It is clear from the OIO that A1 has been alluded to and has been held as a 'passenger'. Having held that A1 was a passenger and considering all the aforesaid facts and resident status, it is

evident that by virtue of his continuous stay / resident status abroad, A1 was eligible to bring quantity of gold at concessional duty as stipulated in not<sup>n</sup> no. 12/12-CUS dated 17.03.2012 and Government notes that the OAA had erred in holding that A1 was not an eligible passenger as envisaged in said notification.

13. Government observes that 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.), 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. In the instant case passenger being eligible has complied with the conditions, however, failure to declare has rendered goods liable to confiscation.

14. Section 125 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 even in prohibited goods. 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.*

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*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.*

15. In view of the foregoing paras, the Government finds that as the applicant had not declared the gold at the time of arrival, the confiscation of the gold was justified. Further, Government observes that the gold bars had not been concealed in an ingenious manner and were found on his person i.e. inside the socks worn by him and pockets of his trouser. Therefore, the absolute confiscation of the same was not justified in view of the aforesaid facts especially that by virtue of his resident status and continuous stay abroad, option to redeem the same on payment of redemption fine should have been allowed to A1.

16. Government is inclined to accept the averments made by the applicant that by virtue of his continuous stay abroad, he was eligible to bring gold at concessional rate of duty to be paid in foreign currency as per notification no. 12/12-CUS and that the import of gold for such person had not been prohibited. Having held that the confiscation was justified and that the applicant was eligible to bring gold at concessional rate of duty, Government is inclined to allow the impugned gold bars to be redeemed on payment of appropriate redemption fine.

17(a). Government notes that A1 had not declared the gold bars in his possession. Even after having been intercepted, A1 was offered an opportunity to declare the goods in his possession. However, he chose not to avail the same and denied possession of any dutiable goods. His actions had made him liable for penal action. However, Government finds that the penalty of Rs. 12 lakhs imposed on the applicant under Section 112(a) and (b) of the Customs Act, 1962 was harsh and excessive and is inclined to reduce the same.

17(b). Government also observes that once penalty has been imposed under section 112(a) and (b)-clause (i), there is no necessity of imposing penalty under section 114AA of the Customs Act, 1962. Therefore, the Government is inclined to set aside

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the penalty of Rs. 18 lakhs imposed on A1 under section 114AA of the Customs Act, 1962.

18. On the issue of absolute confiscation of the liquor bottles in excess of 2 litres, Government finds that the same had been cleared from the airport. A1 admitted and revealed that he had also brought 14 litres of liquor. Further, from the OIO, it appears that a proposal of duty demand of Rs. 41,933/- was made on the 12 bottles of liquor found in excess of the allowed quantity of 2 litres. Also, the penalty proposed on the 12 liquor bottles has been vacated by the OAA. Considering the fact that A1 had admitted about the liquor bottles, the Government is inclined to allow the same i.e. 12 bottles (liquor found in excess of baggage allowance of 2 litres), to be redeemed on payment of a redemption fine.

19. On the issue of absolute confiscation of the Apple i-phone, Government finds that this too was admitted by A1. An invoice for the Apple i-phone was found on his person. Also, the penalty proposed on the Apple i-phone has been vacated by the OAA. Government is inclined to release the same on payment of a redemption fine.

20. On the issue of imposition of penalty of Rs. 2,50,000/- on A2 under Section 112(a) and (b) )-clause (i), the Government finds that he had admitted to having advised his son viz, A1 to delete all whatsapp messages. There is no other allegation against A2. Government finds that the quantum of penalty imposed on A2 is harsh and excessive and is inclined to reduce the same.

21. Applicant A1 has requested that since he usually stays in Qatar and has all required documents for legally staying and working in Qatar, the goods be allowed to be re-exported to him. Government finds this request of A1 reasonable and allows re-export of goods.

22. In view of the above, the Government sets aside the impugned order of the Appellate Authority. (i). The impugned gold i.e. 10 gold bars of 10 tolas each and totally weighing 1166.700 gms having market value of Rs. 31,24,422/- (TV value of Rs. 28,43,364/-) is allowed to be redeemed on payment of redemption fine of Rs.

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5,75,000/- (Rupees Five lakhs seventy-five thousand only). The impugned gold is allowed to be re-exported. (ii). the 12 foreign liquor bottles i.e. 12 litres are allowed to be redeemed on payment of a redemption fine of Rs. 8,500/- (Rupees Eight thousand five hundred only), (iii). the Apple i-phone is allowed to be redeemed on payment of a fine of Rs. 13,500/- (Rupees Thirteen thousand five hundred only) (iv). the penalty of Rs. 12 lakhs/- imposed on A1 under Section 112(a) and (b) -clause (i) of the Customs Act, 1962 is reduced to Rs. 2,50,000/- (Rupees Two lakhs fifty thousand only), (v). the penalty of Rs. 18 lakhs imposed on A1 under Section 114AA of the Customs Act, 1962 is set aside, (vi). the penalty of Rs. 2,50,000/- imposed on A2 under Section 112(a) and (b)-clause (i) of the Customs Act, 1962 is reduced to Rs. 25,000/- (Rupees Twenty-five thousand only).

23. Revision Application is disposed of on the above terms.

*Shrawan*  
30/3/23  
( SHRAWAN KUMAR )

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

**ORDER No. 404-405 /2023-CUS (WZ) /ASRA/MUMBAI DATED 30.03.2023**

To,

1. Shri. Huzefa Khuzem Mamuwala, (address no. 1) 403, Maria Mansion, 4<sup>th</sup> Floor, Begampura, Surat, Gujarat; (Passport Name & address no. 2) . Mamuwala Khuzen Mohammed, Flat No. 701, Ezzy Apts, Shanti Path Marg, Shivdas Chapsi Road, Mazgaon, Mumbai – 400 010.
2. Shri. Shabbir Ranijiwala, 403, Maria Mansion, 4<sup>th</sup> Floor, Begampura, Surat, Gujarat;
3. Pr. Commissioner of Customs, Customs House, Navrangpura, Ahmedabad – 380 009.

Copy to:

1. Shri. A. Ganesh, Advocate, "F" Block, 179, Anna Nagar, Chennai : 600 102.
2. Sr. P.S. to AS (RA), Mumbai.
3. File Copy.
4. Noticeboard.