



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

F.No. 371/96/B/2022-RA / 2880 : Date of Issue : 30.12.2022

ORDER NO. 419 /2022-CUS (WZ)/ASRA/MUMBAI DATED 30.12.2022
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS
ACT, 1962.

(i). F.No. 371/96/B/2022-RA

Applicant : Mr. Mir Sadiq Abbas

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

Subject : Revision Application filed, under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal
No.MUM-CUSTM-PAX-APP-826/2021-22 dated 28.10.2021
[(DOI: 28.10.2021) (F.No.S/49-952/2020-21) passed by
the Commissioner of Customs (Appeals), Mumbai Zone-III.

ORDER

This revision application has been filed by Mr. Mir Sadiq Abbas (hereinafter referred to as the 'Applicant') against the Order-in-Appeal No. MUM-CUSTOM-PAX-APP-202/2021-22 dated 28.10.2021 [DOI: 28.10.2021] (F.No.S/49-952/2020-21) passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

2. Brief facts of the case are that the Applicant was intercepted by Customs Officers at CSI Airport, Mumbai on 19/20.03.2019, on his arrival from Bangkok on board Air India Flight No AI-331 after he had cleared himself through the Green Channel of Customs. The Applicant was asked whether he was carrying any contraband or gold either in his baggage or on his persons to which he replied in the negative. During the personal search, the Applicant was found to be in possession of '08 pouches of stones which on examination and assay were certified to be precious stones i.e. red rubies, cut and polish, oval cut Translucent, metallic Custer, Heat treated weighing 2506.28 Carats and valued at Rs. 45,52,985/-. The said precious stones (Yellow Sapphires and Red Rubies) were seized under the reasonable belief that the same were being smuggled into India and hence liable to confiscation under the provisions of the Customs Act, 1962.

3. The case was adjudicated by the Original Adjudicating Authority (OAA), viz, Additional Commissioner of Customs, CSI Airport, Mumbai vide Order-In-Original No. ADC/SKR/ADJN/59/20-21 dated 28.07.2020 [Date of Issue: 30.07.2020] [S/14-7-02/2019-20/Adjn SD/INT/AIU/132/2019 AP 'C'] who ordered the absolute confiscation of the seized 'Semi Precious/Precious Stones' totally weighing 2506.28 carats collectively valued at Rs. 45,52,985/- under Section 111 (d), (l) and (m) of the Customs Act, 1962 and imposed a

penalty of Rs. 5,00,000/- under Section 112(a) (i) of the Customs Act, 1962 on the Applicant.

4. Aggrieved by the said order, the Applicant preferred an appeal before the Appellate Authority (AA) viz, Commissioner of Customs (Appeals), Mumbai Customs-Zone-III. The AA vide Order-In-Appeal No. MUM-CUSTOM-PAX-APP-202/2021-22 dated 28.10.2021 [DOI: 28.10.2021] (F.No.S/49-952/2020-21) upheld the OIO passed by the OAA. The penalty of Rs. 5,00,000/- imposed by the OAA under Section 112 a (i) of the Customs Act, 1962 was upheld.

5.1. Aggrieved with the above order, the Applicant has filed this Revision Application on the following grounds

5.01 That the show cause notice dated 17.09.2019 is bad in law as it prejudged the entire issue and thus prejudiced the Applicant and the OAA yielded to the pre-judged SCN

5.2. That it was clear that the authority who issued the SCN had already made up his mind and that it is incumbent on the part of the Adjudicating authority to keep an open mind till it comes to a decision regarding involvement of the Applicant. That the adjudicating authority had already closed their minds and thus the quasi-judicial proceeding cannot be considered to be held in accordance with the law and in compliance with principles of natural justice. The Applicant has relied on the following case laws in support of his contention:

- (i) Raghunandan Jalan vs. Collector of C.Excise [1981(8) E.L.T.476 Cal]
- (ii) V.C, Banaras Hindu University vs. Shrikant [(2006)11 SCC 542]
- (iii) SQB Steels Ltd vs, Commr. of Customs, C.Ex and ST-[2013(1) TMI 359 (Andhra HC)]
- (iv) Poona Bottling Co. Ltd vs. UOI
- (v) UOI vs. ITC Ltd [1985(21) E.L.T. 655(Kar)]
- (vi) Mysore Acetate and Chem Co.Ltd vs. Asstt. Collector C.Ex, Mysore

- (vii) MRF Ltd vs. Asst. Collector of C.Ex Madras [1981(8) E.L.T.565 (Mad)]
- (viii) Alembic Glass Industries Ltd vs. UOI [1989(24) E.L.T.23(Kar)]
- (ix) Calcutta Discount Co. Ltd vs. ITO Companies District I, Cal
- (x) Mohit Thakor vs. Collector [1994(72) E.L.T. 865]
- (xi) Oryx Fisheries Pvt Ltd vs. UOI [(2010) 13 SCC 427]
- (xii) Siemens vs. State of Maharashtra [(2006) 12 SCC 33]
- (xiii) K.I. Shephard vs. UOI [(1987) 4 SCC 431]
- (xiv) Global Marine Agencies vs. CC (Prev) Jaipur [2012(9) TMI 679]
- (xv) UOI vs. Madras Steel Re-rollers Association [2012(8) TMI 788 SC]

5.3. Semi precious/precious stones are not a prohibited item and is not liable for absolute confiscation. It is not a prohibited item for import and Section 125 of the Custom Act, 1962 provides that option of redemption can be given in case the seized goods are not prohibited and therefore absolute confiscation is not warranted in the instant case. Section 125 of the Customs Act, 1962 provides that the goods should be redeemed to the owner of the goods or the person from whose possession the goods were seized if the owner is not known. Further authority has discretion to order release of prohibited goods on payment of fine in lieu of confiscation. The Applicant has relied upon the undermentioned case laws;

- (i) Commr. Of Customs (Prev) vs. India Sales International [2009 (241) E.L.T. 182(Cal)].
- (ii) Om Prakash Bhatia vs. Commr. Of Customs Delhi [2003(155) E.L.T.423(SC)]
- (iii) Shaikh Jamal Basha vs. GOI [1992(91) E.L.T. 227 (AP)]
- (iv) Mohamed Ahmed Manu vs. CC, Chennai [2006(205) E.L.T 383(Tri-Chennai)].
- (v) Mohd Zia Ul Haque vs. Addl. Commissioner of Customs, Hyderabad [2014(214) E.L.T 849 (GOI)]
- (vi) UOI vs. Dhanak M Ramji [2003(248) E.L.T 128(Bom)]
- (vii) Sapna Sanjiv Kohli vs. CC, Mumbai [2010(253) E.L.T A52(SC)]
- (viii) Horizon Ferro Alloys Pvt Ltd vs. UOI –judgement by the Division Bench of Punjab and Haryana High Court.

- (ix) Suresh Kumar Agarwal vs. Collector of Customs, Madras [1998(103) E.L.T. 18(A.P)].
- (x) CESTAT order in the case of appeal by Bhargav B Patel [2015-TIOL-1951-CESTAT-Mum].
- (xi) A Rajkumari vs. Commr. of Customs (Airport-Air cargo) Chennai [2015(321) E.L.T. 540].
- (xii) Ramesh Mehta vs. Sanwal Chand Singhvi [(2004) 5 SCC 409].
- (xiii) Commr of Customs (AP) vs. Alfred Menezes [2009(242)E.L.T. 334 Bom].
- (xiv) Commr of Customs Delhi IV vs. Achiever International [2012(286) E.L.T. 180(Del)].
- (xv) Shri Rama Sugar Industries Ltd vs. State of A.P. [(1974)1 SCC 534]
- (xvi) Rajaram Bohr A vs. UOI [2015(322) E.L.T. 337(Cal)]
- (xvii) Etc..

5.4. That the valuation of the 'semi precious/precious stones' was inflated and the at Applicant was prejudiced because of the over valuation and that reassessment of the 'semi precious/precious stones' needs to be done and that no acceptable and valid legal procedure was followed in the matter of valuation of the goods and that valuation based on an incorrect assumption cannot be accepted and enhancement of value arbitrarily for the purpose of assessment is not justified. The Applicant has relied upon the following case laws in support of their contention

- (i) Spice Communications Ltd vs Commr. of Customs [2004(170) E.L.T. 249 Tri Del]
- (ii) New Techno Graphics vs.Addl Commr.
- (iii) Radhey Shyam Ratanlal vs CC, Nhava Sheva
- (iv) Omex International vs. CC Import, Chennai
- (v) Balaji Office Equipment vs CC Chennai
- (vi) Mirah Exports Pvt Ltd vs CC
- (vii) Gajra Beval Gears vs CC, Mumbai
- (viii) CC, Chennai vs. Motor Industries Co
- (ix) Continental Constructions Ltd vs. CC, Mumbai
- (x) Venus Insulation Products Mfg Co vs. CC, Goa
- (xi) Fearless Pack Ltd vs. CC, New Delhi

5.5. That decisions relied upon by the Commissioner (Appeals) are not applicable to the instant case;

5.6. that in common law legal systems 'precedent' is a principle or rule established in a previous legal case that is either binding or on persuasive for a court or other tribunal when deciding subsequent cases with similar issued or facts. Further, the Applicant has relied upon the undermentioned case laws;

- (i) CCE, Calcutta vs. Alnoori Tobacco Products [2004(170) E.L.T. 135(SC)]
- (ii) Escorts Ltd vs. CCE, Delhi [2004 (173) E.L.T 113(SC)]
- (iii) CC (Port), Chennai vs. Toyota Kirloskar [2007(213) E.L.T. 4(SC)]
- (iv) etc...

5.7. That from various judgements of the Hon'ble Courts and other forums it transpires that in cases of gold brought by the passenger and not declared to avoid payment of duty, the option of redemption under section 125 of Customs Act, 1962 can be exercised to secure ends of justice. The Applicant has relied on the following case laws in support of their contention:

- (i) Shaikh Jamal Basha vs. GOI [1992(91) E.L.T. 227 (AP)]
- (ii) Mohammed Ahmed Manu vs. CC, Customs, Chennai [2006(205) E.L.T. (Tri-Chennai)]
- (iii) Mohammed Zia Ul Haq vs. Addl Commr of Cus [2014(214) E.L.T. 849(GOI)]
- (iv) CC vs. Elephanta Oil [2003(152) E.L.T. 257 (SC)]
- (v) Collector vs. N Patel [1992 (62) ELT 674 (GOI)]
- (vi) Kusumbhai Dahyabhai Patel vs. CC (P) [1995 (79) ELT 292 (CEGAT)]
- (vii) K&K Gems vs. CC [1998(100) ELT 70 (CEGAT)]
- (viii) Etc.

5.8. That the AA is obligated to consider the question of admissibility of the decisions of the Courts before deciding the case and unless the order issued is reasoned there will be no way of knowing whether the adjudicating authority has examined the submissions made by the accused before deciding the case and if not done it would result in travesty of justice. The Applicant has relied upon the following case laws in support of their contention:

- (i) SC judgement in Bombay Dyeing and Manufacturing Company Ltd.(vs. Bombay Environmental Action Group
- (ii) Islamic Academy of Education vs. State of Karnataka
- (iii) CIT vs. Sun Engineering Works (P) Ltd
- (iv) Madhav Rao Scindia vs. Union of India

5.9. That the circulars are issued only to clarify the statutory provisions and it cannot alter or prevail over statutory provisions. That the goods were seized for non declaration in terms of Boards Circular No 495/5/92-Cus-VI dated 10.05.1993, which is only advisory in nature and the advisory cannot be made a rule for ordering absolute confiscation of smuggled gold. That the purpose behind the issuance of circulars bring to light their supplementary character suggesting the extent to which this power shall be utilized by the administrative authorities must be confined to the objectives stated in the relevant statutes. That the circular on one hand had concluded that the gold was not a prohibited item and approved redemption in respect of gold declared by a person, on payment of redemption fine under Section 125 of the Customs Act, 1962, the redemption was not to be given in respect of undeclared gold except in cases where there was no concealment, which was against the spirit of the Section. The Applicant has quoted the following case laws

- i) Carista Herbal Products (P) Ltd vs. Commr. C.Excise, Pondicherry [2019(370) E.L.T. 223(Mad)]
- ii) UOI vs. Amalgamated Plantations P Ltd [2016(340) E.L.T. 310(Guj)]
- iii) Mafatlal Industries vs. UOI [1997(89) E.L.T. 247 (SC)]
- iv) Etc..

5.10. That the penalty of Rs. 5,00,000/- imposed on the Applicant is disproportionate to the value of the goods imported by him and imposition of the penalty is not sustainable. The Additional Commissioner should have taken the course of action depending on the gravity and nature of the infraction

by the Applicant and thus punishment must be proportional to the violation, which has not been in the instant case

- (i) Management of Coimbatore District central Co-operative Bank vs. Secretary, Coimbatore District Central Co-operative Bank Employees Association [(2007) 4 SCC 669]
- (ii) Commissioner of Customs Tuticorin vs. Sai Copiers [2008(226) E.L.T. 486 (Mad)]
- (iii) CC, Imports vs. Shankar Trading Co. [2008(224) E.L.T. 206 (Bom)]
- (iv) CC, Tuticorin vs. Shri Kamakshi Enterprises [2009(238) E.L.T. 242 (Mad)]
- (v) Maa Tara Enterprises vs CC Cochin [2009(248) E.L.T. 730 (Tri-Bang)]
- (vi) CC, Cochin vs Dilip Gehani [2009(248) E.L.T 888(Tri-LB)]
- (vii) New Copier Syndicate vs. CC, Bang [2015(232) E.L.T. 620(Tri-Bang)]
- (viii) Omex International vs, CC, New Delhi [2015(228) E.L.T. 57(Tri-Del)]
- (ix) Etc...

5.11. That the Applicant claims ownership of the semi-precious stones/precious stones under absolute confiscation and prays for redemption on payment of reasonable fine and penalty and submitted a plethora of case laws where redemption of absolutely confiscated gold/gold jewellery was allowed.

5.12. That finally the Applicant submitted that the allegations made against him has not been proved and there are several infirmities in the OIO and OIA and the same need to be addressed following the principles of natural justice. The Applicant also submitted that he did not commit any act of omission or commission which can be termed as a crime or manifesting of an organized smuggling activity. As he was not concerned in carrying, removing, depositing,

harbouring, keeping, concealing or in any manner dealing with prohibited goods which he knew or had reason to believe were liable to confiscation, he was not liable to penal action under Section 112 of the Customs Act, 1962.

6. Personal hearing in the case was scheduled for 22.09.2022. Shri Prakash Shingrani, Advocate for the Applicant appeared for hearing on the scheduled date and submitted that there are no prohibited goods and the goods were owned by the Applicant and the Applicant brought the same under the impression that these goods do not attract any duty. He requested for release of the goods on nominal fine and penalty.

7. The Government has gone through the facts of the case, and observes that the Applicant had failed to declare the goods to the Customs at the first instance as required under Section 77 of the Customs Act, 1962. The Applicant had not disclosed that he was carrying dutiable goods. However, after interception, pursuant to personal search and examination of the baggage after he had cleared himself through the Green channel, 'Semi Precious/Precious Stones' totally weighing 2506.28 carats collectively valued at Rs. 45,52,985/- were recovered from innerware of his clothing and method of carrying the 'Semi Precious/Precious Stones' adopted by the Applicant clearly revealed his intention, not to declare the said 'Semi Precious/Precious Stones' and thereby to evade payment of Customs Duty. The Government finds that the confiscation of the impugned 'Semi Precious/Precious Stones' is therefore justified.

8.1. The relevant sections of the Customs Act, 1962 and the Baggage Rules are reproduced below:

Section 125 of the Customs Act, 1962

"Option to pay fine in lieu of confiscation. - (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay

in lieu of confiscation such fine as the said officer thinks fit :

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

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

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

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

Rule 3 of the Baggage rules 2016 states as under:

3. Passenger arriving from countries other than Nepal, Bhutan or Myanmar.- An Indian resident or a foreigner residing in India or a tourist of Indian origin, not being an infant arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his bona fide baggage, that is to say, -

(a) used personal effects and travel souvenirs; and

(b) articles other than those mentioned in Annexure-I, upto the value of fifty thousand rupees if these are carried on the person or in the accompanied baggage of the passenger:

8.2. Government notes that the First Schedule to the Customs Tariff Act, 1975 states that “all dutiable articles imported by a passenger in his baggage’ are ‘restricted’ as per the Foreign Trade Policy 2015-20 subject to clause 3(1) (h) of the Foreign Trade (Exemption from application of Rules in certain cases) Order 1993. Clause 3(1) (h) of the said Order states as under:

3. Exemption from the application of Rules

(1) Nothing contained in the Foreign Trade (Regulation)rules, 1993 shall apply to the import of any goods.

.....

(h) by the person as passenger baggage to the extent admissible under the Baggage Rules for the time being in force:

.....

9. Government notes that it can be construed from the above, that precious stones are 'restricted' goods and if the value of the goods brought in baggage, exceeds free allowance, Foreign Trade (Regulation) Rules will be enforceable for the goods. Therefore, 'semi-precious/precious stones' which were not declared as required under Section 77 of the Customs Act, are a restricted item for import but which was imported exceeding the quantity of free allowance, is in violation of the Baggage Rules, 2016 read with the provisions of the Customs Act, 1962, FTP, and Foreign Trade (Regulations) Rules, 1993 and are liable for confiscation under Section 111 (l) and (m) of the Customs Act. Therefore, the confiscation of the semi-precious stones/precious was justified.

10. Government notes that Section 125 of the Customs Act, 1962 deals with redemption of confiscated goods on payment of redemption fine. The said Section provides discretion to consider release of goods on redemption fine. Section 125 of the Customs Act, 1962 provides that the adjudicating authority to give an option to pay a fine in lieu of confiscation in case of goods which are prohibited in a discretionary manner. This view has been echoed by the Courts also in numerous judgements. In the instant case, the import of the goods in question not being prohibited but restricted, not giving an option for to the owner/possessor to redeem the goods on payment of redemption fine would be a travesty of justice.

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

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

12.1. Government further observes that there are a catena of judgements, over a period of time, of the Hon'ble Courts and other forums which have been categorical in the view that grant of the option of redemption under Section 125 of the Customs Act, 1962 can be exercised in the interest of justice. Government places reliance on some of the judgements as under:

- a) In the case of Commissioner of Customs, Aliganj, Lucknow vs. Rajesh Jhamatmal Bhat, [2022(382) E.L.T. 345 (All)], the Lucknow Bench of the Hon'ble High Court of Allahabad, has held at Para 22 that "*Customs Excise & Service Tax Appellate Tribunal Allahabad has not committed any error in upholding the order dated 27.08.2018 passed by the Commissioner (Appeals) holding that Gold is not a prohibited item and, therefore, it should be offered for redemption in terms of Section 125 of the Act.*"

- b) The Hon'ble High Court of Judicature at Madras, in the judgment in the case of Shik Mastani Bi vs. Principal Commissioner of Customs, Chennai-I [2017(345) E.L.T. 201 (Mad)] upheld the order of the Appellate Authority allowing re-export of gold on payment of redemption fine.
- c) The Hon'ble High Court of Kerala at Ernakulam in the case of R. Mohandas vs. Commissioner of Cochin [2016(336) E.L.T, 399 (Ker.)] has, observed at Para 8 that *"The intention of Section 125 is that, after adjudication, the Customs Authority is bound to release the goods to any such person from whom such custody has been seized..."*
- d) Also, in the case of Union of India vs Dhanak M Ramji [2010(252)E.L.T. A102(S.C)], the Hon'ble Apex Court vide its judgement dated 08.03.2010 upheld the decision of the Hon'ble High Court of Judicature at Bombay [2009(248) E.L.T. 127 (Bom)], and approved redemption of absolutely confiscated goods to the passenger.

12.2. Government, observing the ratios of the above judicial pronouncements, arrives at the conclusion that decision to grant the option of redemption would be appropriate in the facts and circumstances of the instant case.

13. The Applicant has also pleaded for reduction of the penalty imposed on him. The value of the 'Semi Precious/Precious Stones' in this case is Rs. 45,52,985/-. From the facts of the case as discussed above, Government finds that the penalty of Rs. 5,00,000/- imposed on the Applicant under Section 112(a) (i) of the Customs Act, 1962 is appropriate and commensurate to the omissions and commissions of the Applicant.

14. In view of the above, the Government modifies the impugned order of the Appellate Authority in respect of the impugned 'Semi Precious/Precious Stones' seized from the Applicant. The seized 'Semi Precious/Precious Stones' totally weighing 2506.28 carats collectively valued at Rs. 45,52,985/- is allowed to be redeemed on payment of a fine of Rs. 9,00,000/- (Rupees Nine Lakhs only). The penalty of Rs. 5,00,000/- imposed under Section 112(a) (i) of

the Customs Act, 1962 being appropriate and commensurate with the omissions and commissions of the Applicant, Government does not feel it necessary to interfere with the imposition of the same.

15. The Revision Application is disposed of on the above terms.


(SHRAWAN KUMAR)

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

ORDER NO. 419 /2022-CUS (WZ)/ASRA/MUMBAI DATED 30.12.2022.

To,

1. Mr. Mir Sadiq Abbas, 130B, Gowribidanur Taluk, Alipur, Chikballapur, Karnataka 561 213
Address No 2: Mr. Mir Sadiq Abbas, c/o Shri Prakash K. Shingrani, Advocate, 12/334, Vivek, New MIG Colony, Bandra (East), Mumbai 400 051
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3. The Commissioner of Customs (Appeals), Mumbai-III, Awas Corporate Point, 5th Floor, Makwana Lane, Behind S.M.Centre, Andheri-Kurla Road, Marol, Mumbai - 400 059

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2. Sr. P.S. to AS (RA), Mumbai.
- ~~3.~~ File Copy.
4. Notice Board.