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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. 371/332/B/WZ/2018-RA / 3601 : Date of Issue 04.05.2023

ORDER NO. 449 /2023-CUS (WZ)/ASRA/MUMBAI DATED 04.05.2023 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. 371/332/B/WZ/2018-RA

Applicant : Ms. Kiran Mukesh Dhanwani

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

Subject : Revision Applications filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal F.No. MUM-CUSTM-PAX-APP-643/18-19 dated 25.10.2018 issued through F.No. S/49-360/2016-17/AP passed by the Commissioner of Customs (Appeals), Mumbai-III.

ORDER

This revision application has been filed by Ms. Kiran Mukesh Dhanwani [herein after both referred to as the Applicant] against the Order-in-Appeal F.No. MUM-CUSTOM-PAX-APP-643/18-19 dated 25.10.2018 issued through F.Nos. S/49-360/2016-17/AP passed by the Commissioner of Customs (Appeals), Mumbai-III.

2(a). Briefly stated facts of the case are that the Applicant a domestic passenger, arrived at CSMI Airport, Mumbai onboard Indigo Flight 6E-298 / 01.12.2015 from Cochin, was intercepted by Customs Officers on 01.12.2015 at CSMI Airport. To the query about possession of any dutiable items, the applicant had replied in the negative. Frisking of the applicant with the help of a hand held metal detector indicated to presence of metal on her person. During the personal search of the applicant, 06 nos of cut pieces of gold bars, totally weighing 1192 grams and valued at Rs. 27,35.0202/- were recovered which had been wrapped . The details of the 06 nos of cut pieces of gold bars are as under;

TABLE No. 01.

Sl. No.	Description	Weight in grams
1.	01 cut piece of yellow metal purported to be gold with mark 'A503964' embossed on it.	215
2.	01 cut piece of yellow metal purported to be gold with mark 'Kaloti' embossed on it.	185
3.	01 cut piece of yellow metal purported to be gold with mark 'KJI Melter Assayer' embossed on it.	208
4.	01 cut piece of yellow metal purported to be gold with mark 'A50365' embossed on it.	199
5.	01 cut piece of yellow metal purported to be gold with mark 'GOLD' embossed on it.	205
6.	01 cut piece of yellow metal purported to be gold with mark 'Dubai 1 Kg' embossed on it.	180
	TOTAL	1192

2(b). The applicant in her statement admitted that the gold bars did not belong to her and that she had carried the same for a monetary consideration; that on 30.11.2015 she had travelled from Mumbai to Kozhikode by Jet Airways; that thereafter, from Kozhikode, she had travelled by Air India Express Flight No. IX-

474 to Kochi boarding time 00.20 am on 01.12.2015; that in the flight one person approached her and handed over three small packets which she had kept on her person; that she had passed through Customs with the gold as a domestic passenger at Kochi Airport; that thereafter, she was instructed to fly to Mumbai; that after delivery of the gold she would be given Rs. 5000/- alongwith Air fare charges and hotel stay charges; that Shoheb was travelling with her in the same flight IX-474; that she had admitted to the possession, carriage, non-declaration, concealment and recovery of the gold.

2(c). The said 06 cut pieces of gold bars were assayed by Government Approved Valuer who certified its purity as 999% (24KT) pure gold, total weight as 1192 grams, valued at Rs. 27,35,020/-.

3. The Original Adjudicating Authority (OAA) i.e. Addl. Commissioner of Customs, CSMI Airport, Mumbai vide Order-In-Original i.e. OIO No. ADC/RR/ADJN/64/2016-17 dated 11.05.2016 issued through S/14-5-397/2015-16Adjn – SD/INT/AIU/412/2014 AP'C' ordered for the absolute confiscation of the impugned gold i.e. six pieces of gold bars (having marking embossed on six cut pieces of gold bars as 'A503964', 'Kaloti', 'KJI Melter Assayer', 'A50365', 'GOLD' and Dubai 1 Kg'), totally weighing 1192 grams and valued at Rs. 27,35,020/- under Section 111(d), (l) and (m) of the Customs Act, 1962. Penalty of Rs. 2,00,000/- (Rupees Two lakhs Only) was also imposed on the Applicant under Section 112 (a) and (b) of the Customs Act, 1962.

4(a). Aggrieved by the said order, applicant filed an appeal before the Appellate Authority (AA) i.e Commissioner of Customs (Appeals), Mumbai - III who vide order i.e. Order-In-Appeal F.No. (MUM-CUSTM-PAX-APP-643/18-19 dated 25.10.2018 issued through F.Nos. S/49-360/2016-17/AP did not find it necessary to interfere in the OIO passed by the OAA and rejected the Appeal.

4(b). At para 6 of the OIA, the AA has observed as under;

..... I find that the categorical admission on par of the appellant passenger in her statement goes to establish that she has acted as carrier facilitating smuggling of gold for others for monetary consideration and the gold was also brought for monetary consideration and she had no claim on ownership of the seized goods. I find that the appellant has not filed any reply to SCN dated 17.02.2016 and also failed to appear before adjudicating authority despite given three dates for the hearing which further suggest that she had dealt with the smuggled gold on behalf of someone else otherwise no genuine claimant will fail to pursue his case and being present to claim his legally admissible entitlements'.

5. Aggrieved with the above order, the Applicant has filed the revision application on the following grounds of revision;

5.01. that the applicant's husband was unemployed and to meets the ends she thought of doing business; that her friend had suggested buying and selling gold on commission basis and had introduced her to one, Shoheb who had offered Rs. 10 per gram; that Shoheb told her to go to Kochi by train and met him at Ernakulam on 01.12.2015; that Shoheb handed over three packages and told her that it contained 6 pieces of gold weighing 1192 grams valued around Rs 27.35 lakhs and told her to carry gold to Mumbai and sell it there; that she boarded Indigo Flight 6E-298 / 01.12.2015 to Mumbai from Kochi which departed at 08:05 a.m; that on at Mumbai domestic terminal 1B, she was intercepted; that she narrated the events; that panchanama was untrue; that since the persons who had intercepted here had not identified themselves,; that for safety reasons she had stated that she did not possess any prohibited / restricted goods; that is was alleged that she was a carrier and was carrying gold for monetary consideration; that the statement recorded on 01.12.2015 was incorrect; that as she had been threatened by Shoheb, she was not unable to give reply to the SCN or appear for the PH; that the investigation had failed to establish the allegation that on 30.11.2015, she had travelled by

Jet Airways Flight from Mumbai to Kozhikode; that no ticket other than of Indigo flight 6E-298 dated 1-12-15 was recovered from her;

5.02. that the entire case was based only on presumptions and not an iota of evidence was shown to suggest that the gold bars were carried by some international passenger by Air India Express flight IX-474 on 1-12-15 and handed over to her on board the flight from Kozhikode to Koch; that entire case of the respondent was on statement of applicant;

5.03. that mere marking of foreign origin does not by itself render the goods to be smuggled; that since the investigation failed to bring on record with conclusive proof that the applicant was involved in smuggling of the gold bars, there was no requirement for the applicant show any bill/invoice to prove the legality of the import in respect of the gold carried by her; that she relies on the case laws of (i). Commissioner of Customs v. MonoranjanBainik - 2004 (165) E.L.T. 237 Confiscation of goods smuggling foreign origin - burden of proof - mere fact that goods were admitted to be of foreign origin does not ipso facto lead to inevitable conclusion that the same are of smuggled character - smuggled nature of goods to be proved by Revenue by producing affirmative and tangible evidence - assumption and presumption that goods are seized from the area which is a smuggling zone cannot be the basis for confiscation' (ii). Godari Rai v. Commissioner of Customs - 2003 (160) E.L.T. 1027 Smuggling - onus to prove - appearance of foreign markings of different countries of origin on few pieces of metal scrap not conclusive to prove of entire scrap being foreign origin - no evidence placed by Revenue to show that goods are smuggled - confiscation not justified - 111; (iii). and 123 of Customs Act (c) Dipak Deb - 2003 (157) E.L.T. 237; (iv). (d) Laxmi Narayana Somani v. Commissioner of Customs - 2003 (156) E.L.T. 131, Smuggling foreign origin goods markings - mere trade opinion not sufficient to establish that betel nuts seized are of foreign origin - markings on outer bags also cannot conclusively prove that nuts toughed in bags to be foreign origin especially when such bags available in plenty in market for want of evidence confiscation penalty set aside - Section 111, 112 and 123 (v). JitendraPawar v. Commissioner of Customs- 2003 (156) E.L.T. 622 Smuggled nature of goods- evidence- mere foreign marking not sufficient since at that time gold could be freely importable and was available in the market for sale evidence to prove smuggled

nature not found; (vi). M/s AG International Vs CC, Allahabad (Dtd ; 19.09.2011) Customs Smuggled Goods - Onus to prove heavily on revenue;

5.04. that the applicants submits that she had not committed any offence of smuggling. but the case was made on her on on the basis of suspicion, presumption and assumption and hence the O-i-O and O-i-A is totally unsustainable in law; that SCN dated 17.02.2016 had many infirmities and was invalid and bad in law;

5.06. that the SCN dated 17-2-16 had many infirmities and was invalid and bad in law; that she was a domestic passenger; that the gold pieces were not imported by her; that none of 6 bars seized from the applicant were of any standard size and they were all cut pieces with some markings embossed on them which made them appear to be foreign gold; that declaration for the purpose of clearance of baggage Section 77 of the Customs Act is to be made only by an international passenger on his/her arrival at an international terminal or after the arrival of the goods at the destination, to the proper Officer for the purpose of clearance of the goods; that the applicant being a domestic passenger having travelled by a domestic flight and arrived at the domestic terminal IB of Mumbai Airport on 1-12-15 cannot be expected to file any declaration at Mumbai Airport domestic terminal where no Customs Officer is posted and therefore she cannot be alleged that she failed to file the declaration under section 77 of Customs Act. 1962; that gold was not notified goods; that Board's Circular No 95/2003-Cus., dated 6-11-2003 wherein it has been noted that the burden is on the Department to show that they are smuggled goods;

5.07. that on the issue of foreign markings on the gold, the applicant has relied on the following case laws;

(a) Aslam Noor Mohammed v. CCs - 2004 (169) E.L.T. 243 (Mumbai)

(b) V. Muniyandi v. CCs, Chennai - 2004 (167) E.L.T. 215 (Chennai)

(c) Commissioner of Customs v. J.T. Parekh - 2004 (167) E.L.T. 77
(Mumbai)

(d) Ravinder Khurana v. CCs, Delhi - 2003 (161) E.L.T. 360

(e) Sadbhavana v. Commissioner of Customs-2003 (158) E.L.T. 652
New Delhi

(f) Commissioner of Customs v. National Radio Products - 2003 (156)
E.L.T. 908

5.08. that there was no concealment; that she had carried the gold bars in the pockets of the kurta she was wearing; that no ingenious method had been used; that she was not involved in any smuggling activity; that the OIA was not on merits and not a speaking order; that principles of natural justice had not been followed and she has relied on the case law of A.K. Kraipak Vs. Union of India of the Apex Court; that judicial discipline has not been followed in the OIA; that reliance is placed on the decisions in the following cases CESTAT, New Delhi in M/s Sahara India TV Network Vs CCE, Noida; CESTAT, New Delhi M/s. Vikas Enterprises vs CCE, Allahabad; . M/S Sharp Carbon India Vs Commissioner of Central Excise, Kanpur;

Gujarat High Court -Union of India vs Sri Kumar; Apex Court Order in the case of M/s.International Woolen Mills Ltd Vs. M/s. Standard Wool (UK) Ltd.' M/s. Mahabir Prasad Santosh Kumar vs. State of U.P and others. AIR 1970 SC 1302; M/s. Travancore Rayons Ltd. vs. The Union of India and others, AIR 1971 SC 862;

M/s. Woolcombers of India Ltd. vs. Woolcombers Workers Union and another, AIR 1973 SC 2758; Siemens Engineering and Manufacturing Co. of India Ltd. vs. The Union of India and another, AIR 1976 SC 1785; Gujarat High Court in the case of Teststeels Ltd. vs Desai (N.M.) SSE Hari Nagar Sugar Mills Ltd., v. ShyamSundar Jhunjhunwala [A.I.R. 1961 S.C. 1669];

5.09. that applicant claims ownership and redemption of the gold pieces: that the seizure panchnama dated 1-12-15 was untrue, inaccurate; that her statement was forcibly recorded; that on the issue of redemption of gold she relies on the undermentioned case laws;

a). Halithu Ibrahim Vs Commissioner of Customs [2002 -TIOL 195-CESTAT- MAD],

b). Felix Dorex 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,
- l). VP Hameed Vs Collector of Customs, Bombay (1994 (73) ELT 425) 28,
- m). Kader Mydin vs Commissioner of Customs (Preventive). West Bengal (2001 (136) ELT 758;
- n). Sapna Sanjeev Kohli Vs Commissioner of Customs. Airport, Mumbai (2008(230) ELT 305},
- o). VattakkalMoosa Vs Collector of Customs, Cochin 1994 (72) ELT 473 (GOI}},
- p). K. Kuttiyandi v. Commissioner of Customs, Chennai.

5.10. That case of smuggling had not been proved against applicant and that she was entitled to an opportunity for redeeming the gold bars under Section 125 of the Customs Act; that Adjudicating authority was required to give an option to the owner to redeem the goods

Under the circumstance, the applicant has prayed to the Revision Authority to allow the gold pieces to be redeemed unconditionally, and further proceedings may be dropped.

6. Personal hearing in the case for 06.12.2022. Shri. Prakash Shingrani, Advocate appeared for personal hearing on 06.12.2022 and submitted that applicant was domestic passenger carrying small quantity of gold, investigation has not established that it was imported gold. He requested for release of gold as the same was domestic goods.

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

Section 2(33)

“prohibited goods” means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the

conditions subject to which the goods are permitted to be imported or exported have been complied with”

Section 123. Burden of proof in certain cases. -

(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -

(a) in a case where such seizure is made from the possession of any person,

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.

(2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

Section 125

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

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

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

(2) Where any fine in lieu of confiscation of goods is imposed under

sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

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

7.2. A plain reading of the Section 125 shows that the Adjudicating Authority is bound to give an option of redemption when goods are not subjected to any prohibition. In case of prohibited goods, such as, the gold, the Adjudicating Authority may allow redemption. There is no bar on the Adjudicating Authority allowing redemption of prohibited goods. This exercise of discretion will depend on the nature of the goods and the nature of the prohibition. For instance, spurious drugs, arms, ammunition, hazardous goods, contaminated flora or fauna, food which does not meet the food safety standards, etc. are harmful to the society if allowed to find their way into the domestic market. On the other hand, release of certain goods on redemption fine, even though the same becomes prohibited as conditions of import have not been satisfied, may not be harmful to the society at large. Thus, adjudicating authority can allow redemption under Section 125 of any goods which are prohibited either under the Customs Act or any other law on payment of fine but he is not bound to so release the goods.

8.1. Government notes that the applicant was travelling in the domestic flight. Government further notes that in her initial statement, the applicant had divulged some information; that she had travelled from Mumbai to Kozhikode and then from Kozhikode to Kochi; that on this flight she had been handed over the gold bars and cleared herself from the Customs; that thereafter, she came to Mumbai where she had been intercepted. However, the investigation is silent on this aspect neither confirming or denying this information given by the applicant. An attempt to check the flight passenger manifest to corroborate the version narrated by the applicant

appears not to have been conducted. The link that the gold had been handed over in the flight from Kozhikode to Kochi would have been crucial to indicate that gold had been imported and that Customs duty on the same had not been discharged.

8.2. The applicant has contended that she was a domestic passenger; that none of 6 bars seized were of any standard size and they were all cut pieces with some markings embossed on them which made them appear to be foreign gold; that declaration for the purpose of clearance of baggage under Section 77 of the Customs Act is to be made only by an international passenger on his/her arrival at an international terminal or after the arrival of the goods at the destination; that she had been intercepted at the domestic terminal IB of Mumbai Airport on 1-12-15; that she cannot be expected to file any declaration at Mumbai Airport domestic terminal where no Customs Officers are posted; that it cannot be alleged that she had failed to file the declaration under section 77 of Customs Act. 1962. Government notes that on the issue of foreign markings on the gold, though words like 'Kaloti', 'KJI Melter Assayer', 'Dubai', Serial nos, etc have been mentioned on pieces recovered, the investigations have not provided any credible evidence that these markings are of imported gold. Neither, has the certificate furnished by the Government Approved Valuer substantiated coherently, that the said markings found on the gold such as 'Kaloti', 'KJU Melter Assayer' etc are a standard of imported / foreign gold. In the absence of a standard benchmark of the gold, Government notes that these gold bars with the said marks / markings cannot be stated with certainty to be imported / foreign gold.

8.3. The AA in the OIA has concluded that since the applicant had not filed her reply to the SCN or attended the personal hearing, she had dealt with the smuggled gold on behalf of someone else. Government finds that such a conclusion was erroneous as there are umpteen case laws wherein gold has been released to persons from whom possession the same had been seized. The impugned gold was not concealed in an ingenious manner. In these circumstances, Government finds

that the absolute confiscation of the gold leading to dispossession of applicant is harsh and excessive.

9. Government notes that the fact remains that a substantial quantity of gold was recovered from the possession of the applicant. As discussed in the preceding paras, as required under Section 123 of the Customs Act, 1962, the onus to prove that the gold was not smuggled was on the applicant. During the investigation stage, the applicant had failed to produce any document or any credible evidence to show that she had made local purchases of the gold. In absence of any such evidence by the applicant, gold is presumed to be smuggled as per Section 123 of Customs Act, 1962. Thus, applicant had made herself liable for penalty under Section 112(a) & (b) of the Customs Act, 1962.

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

- a) In the case of Commissioner of Customs, Aliganj, Lucknow vs. Rajesh Jhamatmal Bhat, [2022(382) E.L.T. 345 (All)], the Lucknow Bench of the Hon'ble High Court of Allahabad, has held at Para 22 that "*Customs Excise & Service Tax Appellate Tribunal Allahabad has not committed any error in upholding the order dated 27.08.2018 passed by the Commissioner (Appeals) holding that Gold is not a prohibited item and, therefore, it should be offered for redemption in terms of Section 125 of the Act.*"
- b) The Hon'ble High Court of Judicature at Madras, in the judgment in the case of Shik Mastani Bi vs. Principal Commissioner of Customs, Chennai-I [2017(345) E.L.T. 201 (Mad)] upheld the order of the Appellate Authority allowing re-export of gold on payment of redemption fine.

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

11.1. In the instant case, it is noted that quantity of gold with the applicant was not large, applicant was a domestic passenger, a case has not been made out that the applicant was a habitual offender.

11.2. Government finds that all these facts have not been properly considered by the lower authorities while absolutely confiscating the gold i.e. 06 nos of cut pieces of gold, totally weighing 1192 grams and valued at Rs. 27,35,020/- recovered from the applicant. Also, observing the ratios of the judicial pronouncements cited above, Government arrives at the conclusion that decision to grant the option of redemption would be appropriate in the facts and circumstances of the instant case. Therefore, the Government maintains confiscation of the said gold articles but allows the impugned gold articles i.e. 06 nos of cut pieces of gold, to be redeemed on payment of a redemption fine.

12. Government notes that the quantum of penalty of Rs. 2,00,000/- imposed on the applicant under Section 112(a) & (b) of the Customs Act, 1962 is appropriate and commensurate with the omission and commission committed by her. Therefore, Government does not find it necessary to interfere in the quantum of penalty imposed on A2 by the lower authorities.

13. In view of the above, the Government modifies;

(i). the Order-in-Appeal bearing F.No. MUM-CUSTOM-PAX-APP-643/18-19 dated 25.10.2018 in respect of A1. The Government sets aside the absolute confiscation of the 06 nos of cut pieces of gold, totally weighing 1192 grams and valued at Rs. 27,35,020/- ordered by the OAA and upheld by the AA and grants an option to redeem the same on payment of a redemption fine of Rs. 5,25,000/- (Rupees Five Lakh Twenty-five Thousand Only)

(ii). As discussed above, the penalty of Rs. 2,00,000/- imposed under Section 112(a) & (b) of the Customs Act, 1962 by OAA and upheld by AA is sustained.

14. Accordingly, the revision application filed by the applicant is disposed of on the above terms.


(SHRAWAN KUMAR)

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

ORDER No. 449 /2023-CUS (WZ) /ASRA/MUMBAI DATED 04.05.2023

To,

1. Ms. Kiran Mukesh Dhanwani, Room No. 6, Chawl No. 01, Sai Pooja Colony, Shri. Ram Nagar, Near Poonam Hotel, Ashelegaon, Ulhasnagar, Thane - 421 004.
2. The Pr. Commissioner of Customs, Chhatrapati Shivaji International Airport, Terminal - 2, Sahar, Andheri East, Mumbai - 400 059.

Copy to:

3. Shri. Prakash Shingrani, Advocate, 12/334, Vivek New MIG Colony, Bandra East, Mumbai - 400 051.
4. Sr. P.S. to AS (RA), Mumbai.
5. File Copy.
6. Notice Board.