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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. 371/213/B/WZ/2020-RA / 4256 : Date of Issue : 26.06.2023

ORDER NO. 491 /2023-CUS (WZ)/ASRA/MUMBAI DATED 26.06.2023 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.

Applicant : Mr. Haresh Mahesh Shah

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

Subject : Revision Application filed under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. MUM-CUSTM-PAX-APP-219/2020-21 dated 31.07.2020 [Date of issue:07.08.2020] [F. No. S/49-804/2019] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

ORDER

The Revision Application has been filed by Mr. Haresh Mahesh Shah (herein referred to as the 'Applicant') against the Order-in-Appeal No. MUM-CUSTOM-PAX-APP-219/2020-21 dated 31.07.2020 [Date of issue: 07.08.2020] [F. No. S/49-804/2019] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

2. Brief facts of the case are that on 29.07.2019, on the basis of suspicion, the officers of Air Customs, Chatrapati Shivaji International Airport, Mumbai, intercepted the Applicant, holding an Indian passport, who had arrived by Flight No. SG-82 from Bangkok, after he had opted for the Customs green channel and did not declare any gold being carried by him. The personal search of the Applicant and examination of his baggage, led to the recovery of one crude gold chain weighing 151 grams which was worn around his neck and valued at Rs. 4,76,427/-. The case was adjudicated after waiver of show cause notice and the Original Adjudicating Authority (OAA) i.e. Deputy Commissioner of Customs, 'C' Batch, CSI Airport, Mumbai, vide Order-in-Original No. Air Cus/T2/49/990/2019 "C" batch dated 30.07.2019 absolutely confiscated the impugned one crude gold chain weighing 151 grams and valued at Rs. 4,76,427/- under Section 111 (d) of the Customs Act, 1962. A penalty of Rs. 50,000/- was imposed on the Applicant under Section 112 of the Customs Act, 1962.

4. Aggrieved, with this Order, the Applicant filed an appeal before the Appellate Authority (AA) viz, Commissioner of Customs (Appeals), Mumbai Zone-III who vide Order-in-Appeal No. MUM-CUSTOM-PAX-APP-219/2020-21 dated 31.07.2020 [Date of issue: 07.08.2020] [F. No. S/49-804/2019] upheld the order passed by the OAA.

5. Aggrieved with the above order of the Appellate Authority, the Applicant has filed this revision application on the following grounds:

5.01. That no valid seizure was made and there was no seizure order issued by the officer in the present and therefore confiscation of goods is not sustainable and no penalty can be imposed. That in the case of alleged smuggling where imported goods are to be confiscated, the first step to be taken by the customs officer, where he has reason to believe that any provision of the Act has been or is being or is attempted to be contravened, is to seize goods and take goods in the possession of the department. In the instant case as the goods were not seized, confiscation cannot be done. The Applicant has relied upon the following case laws in support of their contention:

- (i) UOI vs. Md.Mazid (decision by the Patna High Court)
- (ii) Arvind Trading Company vs. State of Maharashtra (Bombay High Court judgement)
- (iii) Dina Baldev Pathak vs. Collector of Customs [AIR 1962 Bom 920]
- (iv) Manilas Bhanabhai Patel vs. Kaul and others [AIR 1976 Guj 134]
- (v) K.L.Kashi Nath Seth vs. Collector C.Ex [AIR 1979 All 128]
- (vi) AC Customs vs. Mukubulhussein Ibrahim [10GLR 662]
- (vii) Worldline Tradex Pvt Ltd vs Commr. Customs

5.02. Gold is not a prohibited item and is not liable for absolute confiscation. Gold 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) Kusumbhai Dahyabhai Patel vs CC(P) [1995(79) E.L.T 2920].
- (ii) Yakub Ibrahim Yusuf vs. CC, Mumbai [2011 (263) E.L.T. 685 (Tri. Mumbai)]
- (iii) In Neyveli Lignite Cor Ltd vs. UOI [2009 (242) E.L.T. 487 (Mad.)]
- (iv) Hargovind Das K. Joshi vs. Collector of customs [1992 (61) ELT 172(SC)]
- (v) Universal Traders vs. Commissioner [2009 (240) E.L.T. A78 (SC)]
- (vi) InRE: Mukadam Rafique Ahmed [2011(270) E.L.T 447(GOI)]
- (vii) Mohammed Ansar Abdul Gafoor vs. AC, Chennai [2016(338) E.L.T 585]
- (viii) Rajendra Thangam vs CC, Chennai [2011(270) E.L.T 37(Mad)]
- (ix) Kanna Karuppusamy vs. CC, Chennai [2011(269) E.L.T 72(Mad)]
- (x) Mohd Zia Ul Haque vs. Addl. Commissioner of Customs, Hyderabad [2014(214) E.L.T 849 (GOI)]
- (xi) Mohammed Ahmed Manu vs CC, Chennai [2006(205) E.L.T 383(Tri-Chennai)]
- (xii) Shaik Jamal Basha vs. Government of India [1997 (91) ELT 277(AP)]
- (xiii) Suresh kumar Agarwal vs. Collector of Customs [1998(103) E.L.T. 18(AP)]
- (xiv) Ramesh Mehta vs. Sanwal Chand Singhvi [(2004) 5 SCC 409]
- (xv) Bhargav Patel vs CC, Mumbai [Appeals NO C/381/10]
- (xvi) CC (Airport), Mumbai vs. Alfred Menezes [2009 (242) ELT 334 (Bom)]
- (xvii) A Rajkumari vs. Commr. of Customs (Airport-Air cargo) Chennai [2015(321) E.L.T, 540].
- (xviii) Commissioner of Customs vs. Achiever International [2012(286) E.L.T 180(Del)]
- (xix) Rajaram Bohr A vs. UOI [2015(322) E.L.T 337 Cal]

5.03. That a lower court should honour findings of law made by the higher court that is within the appeals path of case the court hears and precedent is a legal principle or rule that is created by a court decision. That it can be said that it is a system of rules and declarations of principles of principles from

where the judicial ideas and legal definitions are derived and judges rely on case law when the correct interpretation of law is unclear and if a higher court that has the ability to review the judges decision has addressed an analogous situation, the judge must follow that courts decision. The Applicant has relied on the following case laws in support of their contention:

- (i) CCE, Calcutta vs. Alnoori Tobacco Products [2004(170) ELT 135 (SC)]
- (ii) Escorts Ltd vs. CCE, Delhi [2004 (173) ELT 113 (SC)]
- (iii) CC (Port), Chennai vs. Toyota Kirloskar [2007 (213) ELT 4 (SC)]
- (iv) Sri Kumar Agency vs. CCE, Bangalore [2008 (232) E.L.T. 577 (S.C.)]
- (v) Shankar Raju vs UOI
- (vi) E IDupont India Pvt Ltd vs, UOI [2014 (5) TMI 128]
- (vii) Claris Life Sciences vs. UOI [2014(1) TMI 1467]
- (viii) etc....

5.04. That the Applicant has relied upon the following case laws in support of the contention that when goods are not eligible for import as per the import policy, re-export of such goods is permitted on payment of penalty and redemption fine. The Applicant has relied on the following case laws in support of their contention:

- i) CC vs. Elephanta Oil [2003(152) ELT 257 (SC)]
- ii) Collector vs. N Patel [1992 (62) ELT 674 (GO1)]
- iii) Kusumbhai Dahyabhai Patel vs. CC (P) [1995 (79) ELT 292 (CEGAT)]
- iv) K&K Gems vs. CC [1998(100) ELT 70 (CEGAT)]
- v) Sapna Sanjeeva Kolhi v/s Commissioner of Customs, Airport, Mumbai [2010(253) E.L.T A52 (SC)]
- vi) Horizon Ferro Alloys Pvt Ltd vs. UOI –judgement by the Division Bench of Punjab and Haryana High Court.

5.05. That construction of a judgement should be made in the light of the factual matrix involved therein and what is important if to see the issued involved therein and he context wherein the observations were made and any

observation made in the judgement should not be read in isolation and out of context. It should be appropriate for the authority to have examined the judgements/decisions relied upon by the Applicant, the facts of the case, legal issues involved, arguments raised, legal reasoning that is relevant to resolve the issues, judicial opinions given by the courts, rulings of the court on question of law, the result of the case, the courts order and which party was successful and the applicability of the ratio to the said judgements in the case being dealt with. The Applicant has relied on the following case laws in support of their contention:

- (i) Bombay Dyeing and Manufacturing Company Ltd vs. BEAG
- (ii) Islamia Academy of Education vs. State of Karnataka
- (iii) CIT vs. Sun Engineering Works (P) Ltd
- (iv) Madhav Rao Scindia vs. Union of India
- (v) CC, Customs vs. M/s Atul Automations Pvt Ltd

5.06. The Applicant has cited a plethora of judgement some of which are as under

- (i) CCE, Nagpur vs. Indorama Textiles Ltd [2006(204) E.L.T 222(Bom)]
- (ii) Suresh Kumar Raisonni vs. Commr. of Customs [2004(93) ECC 129]
- (iii) Gauri Enterprises vs. CC, Pune [2002 (145) ELT (705) (Tri Bangalore)]
- (iv) VP Hameed vs. Collector of Customs Mumbai 1994(73) ELT 425 (Tri)
- (v) T. Elavarasan Vs Commissioner of Customs (Airport), Chennai [2011 (266) ELT 167 (Mad)]
- (vi) Kadar Mydin vs. Commissioner of Customs (Preventive), West Bengal [2011 (136) ELT 758]
- (vii) Vatakkal Moosa vs. Collector of Customs, Cochin [1994 (72) ELT (G.O.I)]
- (viii) Halithu Ibrahim vs. CC [2002-TIOL 195 CESTAT-MAD]
- (ix) Krishnakumari vs. CC, Chennai [2008 (229) ELT 222 (Tri Chennai)]
- (x) S.Rajagopal vs. CC, Trichy [2007 (219) ELT 435 (Tri-Chennai)]
- (xi) M. Arumugam vs. CC, Trichirapalli [2007 (220) ELT 311 (Tri-Chennai)]

- (xii) Peringatil Hamza vs CC (Airport), Mumbai [2014 (309) ELT 259 (Tri Mumbai)]
- (xiii) R. Mohandas vs. CC, Cochin [2016 (336) ELT 399 (Ker)]
- (xiv) Shaik Mastani Bi vs. CC, Chennai [2017(345) E.L.T 201(Mad)]

5.07. That the show cause notice was waived off by the Applicant and the OAA prejudged the issue and made up his mind to confiscate the gold at the time of issue of the detention receipt only and when the authority has already closed their minds in respect thereto the quasi-judicial proceedings it cannot be held to be in accordance with law or in compliance with the principles of natural justice. The Applicant has relied upon the following case laws in support of their 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 42]
- (iii) SBQ Steels Ltd vs Commr. of Customs
- (iv) Poona Bottling Co vs. UOI
- (v) UOI vs. ITC Ltd [1985(21) E.L.T. 655(Kar)]
- (vi) Mysore Acetate and Chemicals Co. Ltd vs. AC, C.Ex, Mysore
- (vii) MRF Ltd vs. AC.CEx. 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
- (x) Oryx Fisheries Pvt Ltd vs. UOI [(2010) 13 SCC 427]
- (xi) Siemens Ltd vs. State of Maharashtra [(2006) 12SCC 33]
- (xii) K.L. Shephard vs UOI [(1987) 4 SCC 431]
- (xiii) Global Marine Agencies vsl CC (Prev) Jaipur [2012(9) TMI 679]
- (xiv) UOI vs. Madras Steel Re-rollers Association [2012(8) TMI 788 (SC)]

5.08 That two cases which are the same in relevant aspects should be treated in the same way and it would be inconsistent to treat them differently;

5.09. That the Revisionary Authority is requested to peruse the documents on record and statutory provisions and also that the Revisionary Authority also enjoys discretionary powers to impose fine in lieu of confiscation and the proposal made in the detention receipt for absolute confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962 is bad in law;

5.10. That the Applicant is from a respectable family and a law abiding citizen/businessman and has never come under any adverse notice and imported the small quantity of gold only for making a small profit to meet his family expenses and absolute confiscation of the gold chain is too harsh;

Under the circumstances, the Applicant prayed for a reasonable order for redemption of gold under absolute confiscation on payment of reasonable fine and penalty and drop further proceedings.

The Applicant, vide letter dated 13.02.2023, prayed for early hearing in the matter.

6. The Respondent-department, vide letter dated 23.12.2020 filed their written submissions to the revision application. The Respondent-department prayed that the appeal filed by the Applicant be rejected and the OIA passed by the Appellate Authority be upheld, on the following grounds:

6.01. That the Applicant did not declare the gold on his own and the gold was detected only after he was intercepted by the officers of Customs and personal search of the Applicant resulted in the recovery of gold;

6.02. That had the Applicant not been intercepted, he would have made good with the gold;

6.03. That the offence was committed in a premeditated manner which clearly indicates mensrea and the Applicant had deliberately not declared the gold to Customs in order to evade customs duty;

6.04. That the Applicant admitted to possession, non-declaration, carriage and recovery of seized gold and was attempted to be cleared without having been declared before customs, and when offending goods are seized along with inculpatory statement, the statement has to be relied upon;

6.05. The Respondent-department relied upon the following case laws and circulars in support of their contention:

- (i) Abdul Razak vs UOI [2012(275) E.L.T 300(Ker) (DB)
- (ii) Decision of the Hon'ble Madras High Court in the case of CC (Air) vs. P Sinnasamy.
- (iii) Om Prakash Bhatia vs. CC, Delhi [(2003)6 SC 161]
- (iv) Baburaya Narayan Nayak vs. CC, Bangalore [2018(364) E.L.T 811 (Tri-Bang)
- (v) Board's Circular No 495/5/92-Cus.VI dated 10.05.1993

7. Personal hearing in the case was scheduled for 18.05.2023. Shri Prakash Shingrani, Advocate appeared for the personal hearing on the scheduled date on behalf of the Applicant. He submitted that that Applicant brought one gold chain for personal use and the Applicant had worn the chain and is not a habitual offender. He requested to allow the option to redeem the goods on nominal fine and penalty.

8. The Government has gone through the facts of the case and observes that the Applicant had brought one crude gold chain weighing 151 grams which was worn around his neck and valued at Rs. 4,76,427/-. and 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 opting to clear through the green channel of Customs and on personal search after being intercepted, the impugned one crude gold chain weighing 151 grams which was worn around his neck and valued at Rs. 4,76,427/- was recovered from the Applicant and the method of carrying the gold adopted by the Applicant clearly revealed his intention not to

declare the said gold and thereby evade payment of Customs Duty. The confiscation of the gold was therefore justified and thus the Applicant had rendered himself liable for penal action.

9.1. 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 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.”

9.2. It is undisputed that as per the Foreign Trade Policy applicable during the period, gold was not freely importable and it could be imported only by the banks authorized by the RBI or by others authorized by DGFT and to some extent by passengers. Therefore, gold which is a restricted item for import but which was imported without fulfilling the conditions for import becomes a prohibited goods in terms of Section 2(33) and hence it liable for confiscation under Section 111(d) of the Customs Act, 1962.

10. 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”.

11. 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 Applicant thus liable for penalty.

12. 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.

13. 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.”

14.1. 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 Shaik 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.

14.2. 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.

15. In the instant case, the quantum of gold under import is small and is not of commercial quantity. The impugned gold was worn by the Applicant and was recovered from the Applicant. There are no allegations that the Applicant is a habitual offender and was involved in similar offence earlier or that there was an ingenious concealment of gold. Also there is nothing on record to prove that the Applicant was part of an organized smuggling syndicate.

16. Government finds that this is a case of non-declaration of gold. The absolute confiscation of the impugned gold leading to dispossession of the Applicant of the gold in the instant case is therefore harsh and not reasonable. Government considers granting an option to the Applicant to redeem the gold

on payment of a suitable redemption fine, as the same would be more reasonable and fair.

17. Applicant has also pleaded for reduction of the penalty imposed on him. The market value of the gold in this case is Rs. 4,76,427/-. From the facts of the case as discussed above, Government finds that the penalty of Rs. 50,000/- imposed on the Applicant under Section 112 of the Customs Act, 1962 is commensurate to the omissions and commissions of the Applicant.

18. In view of the above, the Government modifies the impugned order of the Appellate Authority in respect of the gold seized from the Applicant. The impugned one crude gold chain weighing 151 grams valued at Rs. 4,76,427/- is allowed to be redeemed on payment of a fine of Rs. 90,000/- (Rupees Ninety Thousand only). The penalty of Rs. 50,000/- imposed under Section 112 of the Customs Act, 1962 is appropriate.

19. The Revision Application is disposed of on above terms.


(SHRAWAN KUMAR)

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

ORDER NO. 491/2023-CUS (WZ)/ASRA/MUMBAI DATED 26.06.2023

To,

1. Mr. Haresh Mahesh Shah, 3/6, Rajendra Park, 1st Floor, Station Road, Goregaon (West), Mumbai
2. The Pr. Commissioner of Customs, Terminal-2, Level-II, Chhatrapati Shivaji International Airport, Mumbai 400 099.

Copy to:

1. The Commissioner of Customs (Appeals), Mumbai Zone – III, Awas Corporate Point, 5th Floor, Makwana Lane, Behind S.M.Centre, Andheri-Kurla Road, Marol, Mumbai – 400 059.

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