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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. 371/25/B/WZ/2021-RA / 6309 : Date of Issue 23.08.2023

ORDER NO. 606 /2023-CUS (WZ)/ASRA/MUMBAI DATED 21.08.2023 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. Reza Khosronezhad

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-CUSTOM-PAX-APP-527/2019-20 dated 04.11.2020 [Date of issue: 11.11.2020] [F. No. S/49-361/2019] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

ORDER

The Revision Application has been filed by Mr. Reza Khosronezhad (herein referred to as the 'Applicant') against the Order-in-Appeal No. MUM-CUSTM-PAX-APP-527/2019-20 dated 04.11.2020 [Date of issue: 11.11.2020] [F. No. S/49-361/2019] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

2. Brief facts of the case are that on 27.03.2019, the officers of Air Customs, Chhatrapati Shivaji International Airport, Mumbai, intercepted the Applicant, an Iranian national, who had arrived by Flight No. IR 810 from IKA, Iran, The Applicant was found to be in possession of one gold ring and one wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/-.

3. The case was adjudicated after waiver of show cause notice and the Original Adjudicating Authority (OAA) i.e. Assistant/Deputy Commissioner of Customs, CSI Airport, Mumbai, vide Order-in-Original No. Air Cus/49/T2/577/2019 'C' dated 27.03.2019 ordered the absolute confiscation of the impugned one gold ring and one wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/- under Section 111 (d) of the Customs Act, 1962. A penalty of Rs. 40,000/- was imposed on the Applicant under Section 112 of the Customs Act, 1962.

4. Aggrieved by the 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-CUSTM-PAX-APP-527/2019-20 dated 04.11.2020 [Date of issue: 11.11.2020] [F. No. S/49-361/2019] rejected the appeal and upheld the Order-in-Original.

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

5.01. That the Applicant was on a short pleasure trip to India and the gold ring and watch carried by him was seized on the misconstrued belief that he

attempted to smuggle the goods without declaration to Customs and were his personal jewellery and used personal effects and were not liable to confiscation;

5.02. That he being a tourist was entitled to carry his personal jewellery and accessories required for satisfying daily necessities and he ought to have been extended the benefit of Baggage Rules in respect of jewellery for tourists and confiscation is bad in law;

5.03. That the Applicant had no intention to sell the goods in India and it wouldn't have been a wise decision to sell the goods in India as the goods in his country was more than in India;

5.04. That as per Circular No 72/98-Customs Dated 24.09.1998 issued by CBEC, the personal jewellery is to be considered as 'personal effects';

5.05. That the Applicant was eligible for re-export of the gold ring and watch;

5.06. That Personal jewellery/accessories is one of the items of the comprehensive list constituting 'personal effects' in respect of tourists coming to India and the jewellery and watch which were seized were not in original packing and they were his used personal jewellery/accessory and were not for sale and the Applicant was to take the gold ring and watch on his return to his country;

5.07. That as the gold carried/worn by the Applicant were his used personal effects it was not necessary of the Applicant to declare the gold jewellery and provisions of Section 77 of the Customs Act, 1962 has no application to the instant case. The Applicant has relied upon the case of Vigneswaran Sethuraman vs. UOI [2014(308) ELT 394(Ker)]

5.08. That non-declaration which entails confiscation under Section 11(1) should be conscious and intentional non-declaration and would not take within its ambit more unintentional omission such as not declaring the ornaments carried by the tourist and there is no requirement for declaring the personal effects;

5.09. That the order does not refer to the law which imposes the prohibition and it was also not able to bring to notice any provision in the Act or the Baggage Rules to the effect;

5.10. That the officers should have given the Applicant the option of having the goods detained for the purpose of being returned to him on his leaving India as contemplated under Section 80 of the Customs Act, 1962;

5.11. That Section 111 empowers the authority to confiscate any goods attempted to be imported contrary to any 'prohibition' imposed by or under the Act or any other law for the time being in force and hence for the application of the said provision, it is required to be established that the goods seized were goods imported contrary to any prohibition imposed under any law but the Applicant contends that the goods were not prohibited goods and Section 2(33) and 2(39) are not applicable to the facts and circumstances of the instant case as the Applicant was a tourist and was eligible to import used personal effects free of duty

5.12. That 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) Commr. Of Customs (Prev) vs. India Sales International [2009 (241) E.L.T. 182(Cal)].

5.13. That Section 125 of the Customs Act, 1962 vests the power to grant redemption of confiscated goods and it is seen that Section 125 divides the

goods in two categories, one category relates to goods which are prohibited and the second category deals with all other goods. That the distinction between the categories is made on the basis of offences allegedly committed in the matter and in the second category the goods have to be invariably redeemed by giving an option to the person concerned to get the same redeemed by paying the redemption fine and in the case of the first category the adjudicating authority is given discretion to either absolutely confiscate the goods or allow redemption. The Applicant has relied on the following case laws in support of their contention:

- (i) Chellani Mukesh [2012(276) ELT 129 (GOI)]
- (ii) Suresh Kumar Agarwal vs Colector of Customs [1998 (103) ELT 18(AP)]
- (iii) Bhargav Patel vs CC, Mumbai [Appeals NO C/381/10] [2015-TIOL - 1951-CESTAT-Mum] and cases relied upon
- (iv) Sujahi vs. Commr. of Customs, Meenambakkam Airport [Order No 39/14-Cus]

5.14. That there are no specific guidelines demarcating the cases where absolute confiscation should be ordered in similar cases and in such situation the judicial precedence alongwith the overall circumstances of the case are taken into account for adjudging the matter and that in the instant case there are no enough grounds for absolute confiscation of the gold. Reliance has been placed on the following cases:

- (i) CC (Airport), Mumbai vs. Alfred Menezes [2009 (242) ELT 334 (Bom)]

5.15 That the case of Aiyakannu vs. CC(AIR), Chennai I [2009(207)ELT21(Madras)] which has been relied upon by the AA cannot ben made applicable to this case

5.16. That under the doctrine of stare decisis, 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. This decision becomes an example, or authority for judges

deciding similar issues later. That while applying the ratio of one case to that of the other, the decisions of the Hon'ble Supreme Court are always required to be borne in mind.

5.17. That while applying the ratio of one case to that of the other, the decisions of the Hon'ble Supreme Court are always required to be borne in mind. The applicant has relied upon 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)ELT 577(SC)]

5.18 That the observations of the court cannot be read out of their context but must be read in the context in which they appear to have been stated and that the AA is obligated to consider the question of admissibility of such decisions as to whether they are in favour of his or not before deciding the case and issuing the order;

5.19. in the instant case the Commissioner (Appeals) should have examined the judgements/decisions relied upon by the appellant, facts of the cases, legal issues involved in the cases, arguments raised and cases cited by the parties, legal reasoning that is relevant to resolve those issues, judicial opinions given by the Courts, ruling of the court on questions of law, the result of the case: the court's order, and which party was successful and the applicability of ratio of the said judgements in the case being dealt:

- (i) Decision of the Hon'ble Supreme Court in the case of Bombay Dyeing and Manufacturing Company Ltd vs. BEAG
- (ii) Decision of the Hon'ble Supreme Court in the case of Islamic Academy of Education vs State of Maharashtra
- (iii) CIT vs. Sun Engineering Works (P) Ltd

(iv) Madhav Rao Scindia vs. Union of India

5.20 That as held in the case of Commissionerr of Customs vs. Atul Automation Pvt Ltd, wherein the Hon'ble Supreme Court clearly distinguished between what is prohibited and what is restricted and held that restricted goods can be redeemed on payment of fine, in the instant case gold should not be considered as prohibited goods and order of absolute confiscation is not sustainable

5.21. That the goods imported by the Applicant were not prohibited and were not for commercial purpose or sale and as per Foreign Trade (Exemption from application of certain rules in certain cases) Amendment Order 2017, the goods imported by the Applicant are not liable to confiscation;

5.22 That as per Clause 3(1)(h) of the Foreign Trade (Exemption from application of certain rules in certain cases) Amendment Order 2017, it is clear that in case of imports made by a tourist, re-export is obligatory and as the Applicant was to carry the jewellery back to his country in the instant case, the order of absolute confiscation is not sustainable.

5.23. That the Applicant claims ownership and redemption of the gold under absolute confiscation and prays for redemption and re-export. The Applicant has relied upon the following case laws

- (i) DRI vs. Pushpa Lekhumal Tolani. Supreme Court Order dated 18.08.2017
- (ii) Kerala High Court Order in the case of Vigneswaran Sethuraman vs. UOI
- (iii) Siemnts Ltd vs. CC [1999(113)ELT 776(SC)]
- (iv) HCL Hewlett Packard [(1997(92) ELT 367(T)]
- (v) Padia Sales Corpn vs CC [1992(61) ELT 90]
- (vi) Skantrons (P) Ltd [(1994(70)ELT 635)]
- (vii) CC, Calcutta vs. J.B. Pvt Ltd [(2000(39) RLT 1074]
- (viii) Liaquat Ali Hameed vs. CC, Chennai [(2003(156) ELT 863 Tri-Chennai)]
- (ix) Chinnakaruppan P vs. CC [2007(207) ELT 138(Tri-Chennai)]
- (x) Nand Kishore Somani vs. CC Calcutta High Court order dated 25.04.2011

- (xi) Mohini Bhatia vs. Cc, Mumbai [(1999(106) ELT 485 Tri Mumbai)]
- (xii) Hemant Bhai R Patel vs. CC, Delhi [(2003(153) ELT 226 (Tri-Del)]

Under the circumstances, the Applicant prayed that the gold jewellery under absolute confiscation may be released for re-export and drop further proceedings.

6. The Respondent-department, vide letter dated 28.04.2021 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 had cleared himself through the Customs green channel and was intercepted by the officers of Customs;

6.02. That had the Applicant had not filed any declaration and had he 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 as decided in Surjeet Singh Chhabra vs. UOI [1997(89) ELT 646(SC)] and K.I.Pavunny vs. Asstt. Collector (HQ), C.Ex, Cochin [1997(90) ELT 241 SC]

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 11.07.2023. Shri Prakash Shingrani, Advocate appeared for the personal hearing on the scheduled date on behalf of the Applicant. He submitted that the Applicant brought small quantity of gold for personal use. He further submitted that Applicant is a foreign national and is not a habitual offender. He requested to allow the release on nominal fine and penalty for re-export. No one appeared for the personal hearing on behalf of the Respondent.

8. The Government has gone through the facts of the case and observes that the Applicant had brought one gold ring and one wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/-, 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 being intercepted, one gold ring and one wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/-, was recovered from the Applicant and 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.
- e) The Hon'ble High Court, Madras on 08.06.2022 in WP no. 20249 of 2021 and WMP No. 21510 of 2021 in r/o. Shri. Chandrasegaram

Vijayasundarm + 5 others in a matter of Sri Lankans wearing 1594 gms of gold jewellery upheld the Order no. 165 – 169/2021-Cus (SZ) ASRA, Mumbai dated 14.07.2021 in F.No. 380/59-63/B/SZ/2018-RA/3716, wherein Revisionary Authority had ordered for restoration of OIO wherein the adjudicating authority had ordered for the confiscation of the gold jewellery but had allowed the same to be released for re-export on payment of appropriate redemption fine and penalty.

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 view of the foregoing paras, the Government finds that as the Applicant had not declared the gold ring and wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/- at the time of arrival, the confiscation of the same was justified. However, Applicant is a foreign national and the quantum of gold under import is small and is not of commercial quantity. The impugned gold recovered from the Applicant was not concealed in an ingenious manner. There are no allegations that the Applicant is a habitual offender and was involved in similar offence earlier or 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 jewellery. The absolute confiscation of the impugned gold jewellery and gold wrist watch leading to dispossession of the Applicant of the same in the instant case is therefore harsh and not reasonable. In view of the aforesaid facts and considering that the Applicant is a foreign national, option to re-export the impugned gold jewellery and wrist watch on payment of redemption fine should

have been allowed. Considering the above facts, Government is inclined to modify the absolute confiscation and allow the impugned gold jewellery and wrist watch of gold to be re-exported on payment of a redemption fine.

17. Applicant has also pleaded for setting aside the penalty imposed on him. The market value of the gold in this case is Rs. 3,80,720/-. From the facts of the case as discussed above, Government finds that the penalty of Rs. 40,000/- 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 Order-in-Appeal No. MUM-CUSTM-PAX-APP-527/2019-20 dated 04.11.2020 [Date of issue: 11.11.2020] [F. No. S/49-361/2019] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III and allows the Applicant to redeem the impugned gold ring and wrist watch of gold totally weighing 159 grams and valued at Rs. 3,80,720/- for re-export, on payment of a redemption fine of Rs. 75,000/- (Rupees Seventy Five Thousand only). The penalty of Rs. 40,000/- imposed on the Applicant under Section 112 of the Customs Act, 1962 by the OAA and upheld by the Appellate Authority is sustained.

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


(SHRAWAN KUMAR)

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

ORDER NO. 606 /2023-CUS (WZ)/ASRA/MUMBAI DATED 11.08.2023

To,

1. Mr. Reza Khosronezhad, C/o Shri Prakash K. Shingrani, Advocate, 12/334, Vivek, New MIG Colony, Bandra (East), Mumbai-400 051

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.