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SPEED POST



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
8<sup>th</sup> Floor, World Trade Centre, Centre – I, Cuffe Parade,  
Mumbai-400 005

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F.No. 371/102/B/2022-RA / 7157 : Date of Issue 05.09.2023

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ORDER NO. 696 /2023-CUS (WZ)/ASRA/MUMBAI DATED 28.09.2023 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

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Applicant : Mrs Mamta Maheshkumar Bansal

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-1557/2021-22 dated 25.01.2022 [Date of issue: 27.01.2022] [F. No. S/49-928/2020] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III.

**ORDER**

The Revision Application has been filed by Mrs Mamta Maheshkumar Bansal (herein referred to as the 'Applicant') against the Order-in-Appeal No. MUM-CUSTM-PAX-APP-1557/2021-22 dated 25.01.2022 [Date of issue: 27.01.2022] [F. No. S/49-928/2020] passed by the Commissioner of Customs (Appeals), Mumbai Zone-III

2.1 Brief facts of the case are that on 17.08.2019, on suspicion, the officers of Air Customs, Chatrapati Shivaji International Airport, Mumbai, intercepted the Applicant who had arrived from Zambia via Addis Ababa by Ethiopian Airlines Flight No ET 610 with her husband, after some suspicious images were noticed in her hand baggage. Both the Applicant and her husband were diverted to the customs counter for detailed examination of the baggage. On enquiry, the Applicant stated that she was carrying some gold bangles. Detailed examination of her baggage resulted in the recovery of seven yellow coloured bangles purported to be of gold.

2.2 Pursuant to being assayed, the 07 gold bangles of 24K purity collectively weighing 400 grams and valued at Rs. 13,85,268/- were seized under the reasonable belief that the same were being smuggled into India and hence liable for confiscation under the Customs Act, 1962.

2.3. The Applicant in her statement claimed ownership, possession, non-declaration, concealment and recovery of the gold. She further stated that she resided at Zambia and was a housewife and that she knew that import of gold without declaration and payment of duty was an offence punishable under the Customs Act, and that she deliberately brought the 07 gold bangles in a concealed manner in her hand purse to avoid detection. She also stated that the gold was purchased from her savings from Zambia for her sons wedding in India.



3. After following the due process of law the Original Adjudicating Authority (OAA) i.e. Additional Commissioner of Customs, CSI Airport, Mumbai vide Order-in-Original No. ADC/SKR/ADJN/71/2020-21 dated 05.08.2020 [Date of issue: 12.08.2020] ordered the absolute confiscation of the impugned 07 crude gold bangles weighing 400 grams and valued at Rs. 13,85,268/- under Section 111 (d), (l) and (m) of the Customs Act, 1962. A penalty of Rs. 1,30,000/- was imposed on the Applicant under Section 112 a(i) of the Customs Act, 1962.

4. Aggrieved with the Order-in-Original, 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-1557/2021-22 dated 25.01.2022 [Date of issue: 27.01.2022] [F. No. S/49-928/2020] upheld the order of the OAA and rejected the appeal.

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

5.01. Gold is not 'prohibited goods' but only a 'restricted goods' and is not liable for absolute confiscation. Import of gold is no longer prohibited and therefore it is the duty of the adjudicating authority, if he is of the view that it is liable to confiscation, to permit its redemption on appropriate fine. That if the goods are restricted to import, the Government fixes some sort of barrier to import and the importer has to overcome such procedures which have to be completed. That restriction to import any goods is decided by the government under foreign trade policy amended from time to time.

5.02. 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)].
- (ii) Yakub Ibrahim Yusuf vs. CC, Mumbai [2011(263) ELT 685(Tri. Mumbai)
- (iii) Neyveli Lignite Corporation Ltd vs. UOI [2019(242) ELT 487(Mad)]

5.03. That there are series of judgements where redemption of absolutely confiscated gold has been allowed The Applicant has relied on the following case laws:

- (i) Hargovind Das K. Joshi vs. Collector of customs [1992 (61) ELT 172(SC)]
- (ii) Universal Traders vs. Commissioner [2009 (240) E.L.T. A78 (SC)]
- (iii) Gauri Enterprises vs. CC, Pune [2002 (145) ELT (705) (Tri Bangalore)]
- (iv) CC (Airport), Mumbai vs. Alfred Menezes [2009 (242) ELT 334 (Bom)]
- (v) Shaik Jamal Basha vs. Government of India [1997 (91) ELT 277(AP)]
- (vi) VP Hameed vs. Collector of Customs Mumbai 1994(73) ELT 425 (Tri)
- (vii) T. Elavarasan Vs Commissioner of Customs (Airport), Chennai [2011 (266) ELT 167 (Mad)]
- (viii) Kadar Mydin vs. Commissioner of Customs (Preventive), West Bengal [2011 (136) ELT 758]
- (ix) Sapna Sanjeeva Kolhi v/s Commissioner of Customs, Airport, Mumbai
- (x) Vatakkal Moosa vs. Collector of Customs, Cochin [1994 (72) ELT (G.O.I)]
- (xi) Halithu Ibrahim vs. CC [2002-TIOL 195 CESTAT-MAD]
- (xii) Krishnakumari vs. CC, Chennai [2008 (229) ELT 222 (Tri Chennai)]



- (xiii) S.Rajagopal vs. CC, Trichy [2007 (219) ELT 435 (Tri-Chennai)]
- (xiv) M. Arumugam vs. CC, Trichirapalli [2007 (220) ELT 311 (Tri-Chennai)]
- (xv) Union of India vs. Dhanak M. Ramji [2009 (248) E.L.T. 127 (Bom.)]
- (xvi) Peringatil Hamza vs CC (Airport), Mumbai [2014 (309) ELT 259 (Tri Mumbai)]
- (xvii) R. Mohandas vs. CC, Cochin [2016 (336) ELT 399 (Ker)]
- (xviii) A Rajkumari vs. Commr. of Customs (Airport-Air cargo) Chennai [2015(321) E.L.T. 540].
- (xix) Shaik Mastani Bi vs. CC, Chennai [2017(345) E.L.T 201( Mad)]
- (xx) Bhargav Patel vs CC, Mumbai [Appeals NO C/381/10]
- (xxi) Gauri Enterprises vs. CC, Pune [2002(145) E.L.T 705 (Tri-Bang)]
- (xxii) Om Prakash Bhatia vs. Commr. Of Customs Delhi [2003(155) E.L.T.423(SC)]
- (xxiii) Commr. Of Customs (Prev) vs. Rajesh pawar [2020(372) ELT 999(Cal)]
- (xxiv) Commr of CEx. & ST, Lucknow vs. Islahuddin Khan [2018(364) ELT 168 (Tri-All)]
- (xxv) Barakathnisa vs. Pr. Commr of Customs Chennai I [2018(361) ELT 418(Mad)]
- (xxvi) Commr. Of CEx & ST vs. Mohd. Halim MOhd Shamim Khan [2018(359) ELT 265(Tri All)]

5.04. That the decisions relied upon by the Commissioner of Customs (Appeals) are not applicable to the case and the Commissioner (Appeals) failed to discuss as to how the facts of the cases relied upon by him fit the factual situation of the case of the Applicant;

5.05. 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;

5.6. 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)]

5.7. That there should be consistency in favour of 'formal' justice i.e that two cases are the med (in relevant respects) should be treated in the same way and it would be inconsistent to treat them differently;

5.8. That concerns of consistency provide some justification for treating earlier decisions as sources of law rather than approaching each question anew when it arises again;

5.9. That if the earlier decision was wrong, then the person subject to it may have been treated or less favourable than they should have been treated and if they were treated more favourable then clearly that should have been corrected;

5.10. 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 and is binding on or



persuasive for a court or tribunal when deciding subsequent cases with similar issues or facts;

5.11. That as regards allowing redemption of the seized goods, Section 125 of the Customs Act, 1962 provides the option of redemption can be given in the case of seized goods are not prohibited and gold is not a prohibited item and can be imported and such imports are subject to certain conditions and restrictions including the necessity to declare the goods on arrival at the Customs station and make payment at the rate prescribed. Reliance has been placed on the following case laws:

- (i) Shaik Jamal Basha vs. Government of India [1992(91) ELT 277(AP)]
- (ii) Mohd Zia Ul Haque vs. Addl. Commissioner of Customs, Hyderabad [2014(214) E.L.T 849 (GOI)]
- (iii) Mohammed Ahmed Manu vs. CC, Chennai [2006(205) E.L.T 383(Tri-Chennai)]

5.12. 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)]

5.13. That in the instant case the Commissioner (Appeals) should have examined the judgements/decisions relied upon by the Applicant, 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

- (iv) Kalyani Packaging Industry vs. UOI [1164(5) TMI 78 (SC)]
- (v) Commr of CEx, Bolpur vs. Ratan Melting and Wire Industries [1168(10) TMI SC]
- (vi) Bhuwalka Steel Industries vs. Bombay Iron and Steel Ltd
- (vii) Harrison and Crossfield (India) Ltd vs. Registrar of Companies
- (viii) Etc...

5.22. That as submitted in earlier paras, the Boards Circulars are binding on the revenue authorities till the provision of the circular are not proved contrary to law by the High Court or Supreme Court and the Board circulars are not to be relied upon once they are declared as contrary to the provisions of law by the Courts;

5.23. That pronouncement of a law by a higher judicial forum is binding on a lower court, especially where the particular determination not only disposes of the case but also decides a principle of law;

5.24. That binding decisions on identical questions of law are repeatedly ignored by lower authorities despite clear and specific and authoritative pronouncements to this effect by higher authorities/Courts;

5.25. That the CBEC issued circular No 201/01/2014-CX-6 dated 26.06.2014 instructing adjudicating authorities to follow decisions of higher appellate authorities/Courts scrupulously to avoid unnecessary litigation as well as adverse observations of the High Courts;

5.26. That the order of the Appellate Authority is not on merits and not a speaking order and is thus not maintainable and in the instant case the Appellate Authority has conveniently avoided to discuss and counter the points



raised by the Applicant and has failed to take cognizance of all the submissions of the applicant without giving a reason;

5.27. That the Adjudicating/Appellate Authority is bound to follow the principles of natural justice and the law requires that to determine the issue involved, the material evidence touching the issue to be tested, the pleadings of the accused to be examined on the light of the evidence and law and conclusion has to be reached after that. The Applicant has relied upon the following case laws in support of their contention:

- (i) State of Punjab vs. K.R.Erry
- (ii) A.K. Kraipak vs. UOI
- (iii) Chintamoni Pradhan vs. Paika Samal
- (iv) Sahara India TV Network vs. CCE, Noida
- (v) JC, Income Tax vs. Saheli leasing and Ind [2010(253) E.L.T. 705(SC)]
- (vi) Vikas Enterprises vs. CCE, Allahabad
- (vii) Sharp Carbon India vs. CCE, Kanpur
- (viii) UOI vs. Sri Kumar Agencies [Guj HC]
- (ix) International Woolen Mills vs. Standard Wool (UK) Ltd
- (x) Kranti Associates Pvt Ltd vs. Masood Ahmed Khan [2011(273) E.L.T 345(SC)]
- (xi) Mahabir Prasad Santosh Kumar vs. State of UP [AIR 1970 SC 1302]
- (xii) Travancore Rayons Ltd vs. UOI [AIR 1971 SC 862]
- (xiii) Woolcombers of India Ltd vs. Woolcombers Workers Union [AIR 1973 SC 2758]
- (xiv) Siemens Engineering and Mfg. Co of India Ltd vs UOI [AIR 1973 SC 1785]
- (xv) Teststeels Ltd vs. Desai (N.M)
- (xvi) SSE Hari Nagar Sugar Mills vs. Shyam Sundar Jhunjhunwala [AIR 1961 SC 1669]
- (xvii) Bhagat Raja case [AIR 1957 SC 1606]

5.28. That the show cause notice dated 28.11.2019 prejudged the entire issue and thus prejudged the petitioner and the Adjudicating authority yielded to the prejudged SCN and ordered absolute confiscation of the gold and hence the OIO is not sustainable

5.29 That the Applicant claims ownership of the 07 crude gold bangles under absolute confiscation and gold is only a restricted item and therefore there was no justification in ordering absolute confiscation;

5.30. That there being no prohibition to the effect that a foreign tourist arriving in India cannot wear gold ornaments on its person or wear gold ornaments of 24 carat purity, the jewellery should not have been confiscated;

5.31. The Applicant has relied on the following case laws in support of his contention:

- (i) Kartar Singh vs. State of Punjab [(1994) 3SCC 569]
- (ii) Vigneswaran Sethuraman vs. UOI [2014(308) ELT 394(Ker)]
- (iii) IN RE: Mukadam Rafique Ahmed [2011(270) ELT 447 (GOI)]
- (iv) Liaquat Ali Hameed vs. Commr. Of Customs [2003(156) ELT 863 Tri Chennai]
- (v) Hemant Bhai Patel vs. Commr. Of Customs [2003(153) ELT 26 Tri Del]
- (vi) Order No MP (196) AIR/2009 in the case of Jasvinder Singh
- (vii) Order No 2107 dated 13.02.2002 in the case of Satuty Sharma
- (viii) Order No. 1995(75) ELT 207 (GOI) in the case of Mohd. Ramzan

5.32. That the Applicant did not commit any act of omission or commission which can be termed as a crime or manifesting of an organized smuggling activity;



5.33. That a criminal case can be resorted to only in serious cases, particularly in cases where there are reasonable grounds to believe that the offender or offenders concerned are habitual offenders and carry on smuggling on a large scale

5.34. That the Applicant was from a respectable family and law abiding citizen and has never come under any adverse remarks;

Under the circumstances, the Applicant prayed that the 07 crude gold bangles under absolute confiscation be ordered to be released for re-export and further proceedings

6. 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 had brought small quantity of gold jewellery for personal use. He further submitted that gold jewellery was not ingenuously concealed and the Applicant was not a habitual offender. He requested to allow redemption of goods on reasonable fine and penalty.

7. The Government has gone through the facts of the case and observes that the Applicant had brought 07 gold bangles of 24K purity collectively weighing 400 grams and valued at Rs. 13,85,268/- 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, after being intercepted, was diverted to the customs counter after some suspicious images were noticed in her hand baggage and on detailed examination of her baggage, the impugned 07 gold bangles of 24K purity collectively weighing 400 grams and valued at Rs.

13,85,268/- were recovered from the Applicant and the method of carrying the gold adopted by the Applicant clearly revealed her 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 herself liable for penal action.

8.1. 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.”*



8.2. 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.

9. 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”.

10. 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,*

*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) Judgement dated 17.02.2022 passed by the Hon'ble High Court, Rajasthan (Jaipur Bench) in D.B. Civil Writ Petition no. 12001 / 2020, in the case of Manoj Kumar Sharma vs. UOI and others.

13.2. Further, The Hon'ble High Court, Madras, in a judgement passed on 08.06.2022 in WP No. 20249 of 2021 and WMP No. 21510 of 2021 in respect of Shri. Chandrasegaram Vijayasundaram and 5 others in a matter of Sri Lankans collectively 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.

13.3. 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.

14. In view of the foregoing paras, the Government finds that as the Applicant had not declared the gold bangles at the time of arrival, the confiscation of the same was justified. The impugned gold bangles 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.

15. Government finds that this is a case of non-declaration of gold jewellery. The absolute confiscation of the impugned 07 gold bangles of 24K purity collectively weighing 400 grams 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, option to allow redemption of the impugned gold bangles 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 bangles to be released on payment of a redemption fine.

16. Applicant has also pleaded for reduction of the penalty imposed on her. The market value of the gold in this case is Rs. 13,85,268/-. From the facts of the case as discussed above, Government finds that the penalty of Rs. 1,30,000/- imposed on the Applicant under Section 112 (a) (i) of the Customs Act, 1962 is commensurate to the omissions and commissions of the Applicant.

17. In view of the above, the Government modifies the Order-in-Appeal No. MUM-CUSTM-PAX-APP-1557/2021-22 dated 25.01.2022 [Date of issue: 27.01.2022] [F. No. S/49-928/2020] passed by the Appellate Authority and allows the Applicant to redeem the impugned the 07 gold bangles of 24K purity collectively weighing 400 grams and valued at Rs. 13,85,268/-, on payment of a redemption fine of Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand only). The penalty of Rs. 1,30,000/- imposed on the Applicant under Section 112 (a)

(i) of the Customs Act, 1962 by the OAA and upheld by the Appellate Authority is sustained.

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

*Shrawan*  
28/9/23  
( SHRAWAN KUMAR )

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

ORDER NO. 696 /2023-CUS (WZ)/ASRA/MUMBAI DATED 28.09.2023

To,

1. Mrs. Mamta Maheshkumar Bansal, Plot No. 15, Dunduza, Chisidza Crescent, Long Acres, Zambia.
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, 5<sup>th</sup> 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.