

SPEED POST



F. No. 373/23/B/SZ/2019-RA
F. No. 373/24/B/SZ/2019-RA
F. No. 373/25/B/SZ/2019-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue...06/02/24..

Order No. 36-38/24-Cus dated 06-02-2024 of the Government of India passed by Ms. Shubhagata Kumar, Additional Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

Subject : Revision Applications, filed under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. CAL-EXCUS-000-APP-834,835& 836-2018 dated 22.10.2018, passed by the Commissioner of Central Tax, Central Excise & Customs (Appeals), Kochi.

Applicants : Sh. Mohd. Basheer K.T., Kozhikode
Sh. Mohd. Iqbal P. , Kozhikode
Sh.Mohd. Shareef, Kozhikode

Respondent : The Commissioner of Customs, (Preventive), Cochin.

ORDER

Three Revision Application Nos. 373/23/B/SZ/2019-RA, 373/24/B/SZ/2019-RA & 373/25/B/SZ/2019-RA all dated 06.02.2019 have been filed by Mohd. Basheer K.T., Kozhikode, Mohd. Iqbal P. alias Ikku, Kozhikode and Mohd. Shareef, Kozhikode (hereinafter referred to as Applicant-1, Applicant-2 & Applicant-3, respectively) against the Order-in-Appeal No. CAL-EXCUS-000-APP-834,835& 836-2018 dated 22.10.2018, passed by the Commissioner of Central Tax, Central Excise & Customs (Appeals), Kochi. Vide the above mentioned O-I-A, the Commissioner (Appeals) had rejected respective appeals filed by the above named Applicants against the Order-in-Original No. 77/2015-16 dated 29.03.2016 passed the Joint Commissioner of Central Excise & Customs & service Tax, Calicut Commissionerate, Calicut and imposed penalties of Rs.3,50,000/- on Applicant-1, Rs.3,70,000/- on Applicant-2 and Rs.3,50,000/- on Applicant-3 respectively under Section 112(a) of Customs Act,1962. Besides, Applicant-2 was also given an option to redeem goods involved in the case on payment of redemption fine of Rs.6,00,000/-

2.1 Brief facts of the case are that on 08.01.2013, a person by the name of Sh. Shamsheed Parambintakath (hereinafter referred to as passenger), who had arrived at Calicut Airport from Dubai, was intercepted by Customs Officers when he was trying to leave from the exit gate of Customs Hall. Before he was intercepted it was found that he had opted for green channel without making declaration of his baggage to Air Customs officers for assessment and payment of Customs duty. Detailed examination of his baggage resulted in the recovery of 13,550 numbers of Micro SD Cards valued at Rs. 29,50,000/- (International value) and Rs. 36,87,500/- (Market value), which were ultimately confiscated under Section 111(d),111(j), 111(l) and 111(m) of the Customs Act, 1962. The impugned goods recovered from the passenger A voluntary statement of the passenger was recorded under section 108 of the Customs Act,1962,

in which the passenger stated inter-alia that he had gone to Dubai in search of a job on a visa of one month, and he was returning from that trip; that he had proceeded towards the green channel without undergoing customs examination and clearance even though he had with himself packages containing Micro SD cards given to him by Applicant-2 in Dubai for onward handing over to Applicant-1 in India; that the Customs officers had asked him as to whether he had brought any dutiable goods or any goods other than those intended for his or his family member's use, to which he had replied in the negative; that he did not declare the 13,550 numbers of Micro SD Cards to the Customs as instructed by the sender i.e. Applicant-2 and that he was aware of the offence of bringing in such bulk quantity of Micro SD cards without payment of duty and without declaring to the Customs officials, but had done so as per the instructions of Applicant-2 and also for not wanting to lose the 650 Dirhams promised to him by Applicant-2.

2.2. In his voluntary statement dated 02.04.2013, recorded under section 108 of the Act *ibid*, Applicant -1 admitted inter-alia that it was planned between him and Applicant-2, (who is his friend also) that Applicant-2 will send Micro SD Cards to him, which would be sold in his shop and the sale proceeds less his profit share would be returned to Applicant-2; that he and Applicant-2 had asked Applicant-3 to go to the airport and collect the impugned goods from the passenger to which he agreed; that he himself informed Applicant-3 telephonically of the plan and a small amount of money was offered to Applicant-3 for collecting the impugned goods from the passenger. He also admitted that he was aware that bringing in Micro SD cards into India as baggage clandestinely in bulk quantity for commercial purpose or receiving or selling the same is punishable but he went for the same due to the allurements of extra profit. He also confirmed that the statements made by the passenger regarding him, were correct.

2.3 In his voluntary statement dated 02.04.2013 recorded under section 108 of the Act *ibid*, Applicant -2 admitted *inter-alia* that the impugned goods were sent by him from Dubai through the passenger, after concealing the same in water jugs and biscuit tin; that he had instructed the passenger neither to declare the impugned goods before Customs nor to pay any Customs duty thereon; that he had a deal with the Applicant-1, in which it was agreed between them; that Applicant-1 would be selling these Micro SD cards at his shop here in India and the sale proceeds less the profit share of Applicant-1 would be handed over to an appointed person; that he had asked Applicant-3, who is also his uncle, to collect the impugned goods from the passenger and hand them over to Applicant-1; that Applicant-3 agreed to do this job for monetary consideration. He also confirmed that the statements made by the passenger regarding him, were correct.

2.4 In his voluntary statement dated 09.01.2013 recorded under Section 108 of the Act *ibid*, Applicant-3 admitted *inter-alia* that on the instructions of Applicant-1 & 2, he had gone to the airport for collecting the impugned Micro SD Cards from the passenger. He also admitted that even though it was known to him that the said Micro SD cards were being brought illegally and without payment of Customs duty, and that associating with such activity is wrong and punishable, he went ahead with it due to his personal and friendly relations with Applicants 1&2 and also due to the expectation of financial benefit.

3. The revision applications have been filed, mainly, on the following grounds:-

(A). **373/23/B/2019-RA** : The order passed by the Commissioner (Appeals) is not a speaking order; that the facts and circumstances of the case do not warrant imposition of penalty against the Applicant under Section 112(a) of the act *ibid* as the

applicant neither did nor omitted to do any act rendering the subject goods liable to confiscation nor abetted in in the doing or omission of any act and the purported statement dated 02.04.2013 of the applicant was not voluntary and was untrue.

(B). 373/24/B/2019-RA : The order passed by the Commissioner (Appeals) is not a speaking order; that the purported statement dated 02.04.2013 of the applicant was not voluntary and was untrue and the dictum laid down by the Hon'ble Supreme Court in the case law reported in 1997 (89) ELT 646 (SC) and relied upon by the lower authority is not at all applicable to the facts of the present case; that even if it is assumed for argument sake that the Applicant was involved in the alleged acts while he was outside the territorial jurisdiction of India, the penalty imposed on him at the relevant time is legally unsustainable as the Customs act, 1962 extends only within the territorial jurisdiction of India.

(C). 373/25/B/2019-RA : The order passed by the Commissioner (Appeals) is not a speaking order; that the facts and circumstances of the case do not warrant imposition of penalty against the Applicant under Section 112(a) of the act ibid as the applicant neither did nor omitted to do any act rendering the subject goods liable to confiscation nor abetted in in the doing or omission of any act and the purported statement dated 02.04.2013 of the applicant was not voluntary and was untrue.

4. Personal hearing in the matter was held on 09.10.2023. Sh. Mohammed Zahir, Advocate appeared for the Applicants-2&3. He stated that there are several infirmities in the charges against the Applicants and that the entire case rests on the Customs officers mistaking the identity of one Akku who resides in Dubai and who is a common friend of all parties in the case, who is the actual person who deputed Shamsheed to take the impugned Micro SD cards to India to be handed over to

Basheer (who could not come to the airport) and in whose place Mohd. Shareef was asked to take the delivery of the cards . He stated that the call data records of all parties obtained by Customs clearly show no pre-planning on part of his clients and the calls began post 2 PM after the flight landed, in order to find Shamsheed at the airport since he was not contactable. He stated that the statements made U/s 108 were forced even though not retracted and that there is no case against the applicants as explained in detail. He further stated at the time of this incident, Iqbal was not resident in India and no case can be made against him as the Customs Act does not extend outside India.

Ms. N. Prajeena, Advocate appeared on behalf of Applicant-1 and she stated that her client Mohd. Basheer has been charged with abetting one Iqbal and Shamsheed in smuggling of Micro SD cards into India: that Basheer runs a mobile accessories shop and sells imported goods in the local market. ; that on 08.01.2003, one Akku in Dubai contacted Basheer that he would be sending Micro SD cards with his employee Shamsheed and that Basheer should collect the same at the airport; that due to some reason Basheer could not go to the airport, so he informed Akku, who in turn deputed one Shareef to go in his place; that Basheer was in no way involved in the smuggling of Micro SD cards ; that CDRs prove Basheer's innocence; that Basheer did not know that the cards would not be duty paid ; that the statement U/s 108 was forcibly extracted under threat of arrest, though she admits it was never retracted . She prayed that the applicant should be exonerated. Ms. R. Lata ,Assistant Commissioner appeared on behalf of the Respondent department in all the revision applications, but did not make any additional submissions during the personal hearings , hence, it is presumed that the Respondent department has nothing further to add on the instant revision applications.

5. The Government has carefully examined the matter. At the outset, it is observed that the passenger, i.e. Sh. Shamsheed Parambintakath is not an applicant in the instant revision applications nor was he an appellant in the impugned OIA, however, his voluntary statement dated 09.01.2013 recorded under section 108 of the Customs Act, 1962 in which he implicated the Applicants of the instant revision applications of their roles in the smuggling of Micro SD cards holds good for the proceedings under the Act, *ibid*. The Government further observes that roles played by all the Applicants of these revision applications vis-à-vis their defences needs to be analysed for arriving at a judicious conclusion.

5.1. **Applicant-1, Sh. Mohd. Basheer:** From the voluntary statement dated 08.01.2013 of the passenger who was apprehended with the impugned goods the departmental investigation that ensued thereafter, it emerged that Applicant-1 entered into a criminal conspiracy with Applicant-2 to smuggle in Micro SD cards into India. Accordingly, Applicant-1 was issued with a show cause notice, wherein, it was alleged that Applicant-1 abetted with Applicant-2 & 3 for the smuggling of Micro SD cards into India with money motive; agreed to sell such SD cards locally on profit sharing basis; agreed to collect the smuggled Micro SD cards from the passenger but later on his own indisposition, deputed Applicant-3 to for the same and acted as the link between the passenger, Applicant- 2 & 3 , being fully aware of the illegality of his acts. Therefore, penal provisions were proposed in the show cause notice against Applicant-1 for his complicity in the offence.

Applicant-1's defence: The Applicant contends that one of his acquaintances, Sh. Akku of Dubai , called him and informed him that Akku will be sending Micro SD cards through one of his employees namely Shamsheed (passenger) who would be reaching Calicut airport of Emirates Flight at 7.45 PM on 08.01.2013; that Akku had

informed him that the passenger would deliver him the duty paid SD cards; that as he was busy with his business activities on the said day, he informed Sh. Akku in the afternoon of 08.01.2013 about his inability to go to the airport for collecting the consignment ; that then Applicant-2 who is a common friend of his and sh. Akku suggested that his uncle(Applicant-3) would go to the Airport for collecting the consignment from the passenger; that Applicant-3 contacted him on his mobile at 20:19:50 Hrs on 08.01.2013 when Applicant -3 could not locate the passenger at the airport and this would prove the falsity of the departmental allegation levelled against him. The Applicant-1 finally contended that he was not at all aware of the non-duty paid nature of the impugned goods and was under the bonafide impression that the impugned goods were licitly imported and call detail record of his mobile prove his innocence.

5.2 Applicant-2, Sh. Mohd. Iqbal @ Ikku : From the voluntary statement dated 08.01.2013 of the passenger who was apprehended with the impugned goods and the departmental investigation ensued thereafter, it emerged that Applicant-2 purchased the impugned goods at Dubai, made elaborate planning, recruited the passenger as a carrier for smuggling the impugned goods luring him with monetary consideration, packed the impugned goods into bundles and concealed the same inside two water jugs and a biscuit tin, handed the concealed goods to the passenger, instructed the passenger not to disclose the impugned goods to Customs and to contact Applicant-1 on his contact number on his arrival at Calicut airport, arranged Applicant-1 to collect the impugned goods from the passenger, on learning indisposition of Applicant-1 on 08.01.2013 arranged Applicant-3 to collect the impugned goods from passenger at the airport. Accordingly, Applicant-1 was issued with a show cause notice, wherein, it was alleged that Applicant-2 abetted with Applicant-1 & 3 for the smuggling of Micro SD cards into India with the ulterior motive of committal of the

offence for monetary gain, being fully aware of the illegality of his acts. Therefore, penal provisions were proposed in the show cause notice against Applicant-1 for his complicity in the offence.

Applicant-2's defence: The Applicant contended that It was not him but Sh. Akku, one of his acquaintances at Dubai who had sent the impugned goods through his employee one Sh. Shamsheed (passenger herein) for Applicant-1; that as Applicant-1 was unable to collect the impugned goods from the passenger at Calicut airport on 08.01.2013, he asked his uncle (Applicant-3 herein) in India to collect the said goods from the passenger on Sh. Akku's request; that his statement dated 02.04.2023 recorded after his arrival in India was not voluntary and he was constrained to write the same as per the dictation of the Superintendent. He finally contended that at the relevant time, he was not residing in India, hence, no penalty can be imposed on him in the alleged acts while he was outside the territorial jurisdiction of India.

5.3 Applicant-3, Sh. Mohd. Shareef: From the voluntary statement dated 09.01.2013 of the Applicant-3 recorded under Section 108 of the Act *ibid*, it emerged that on the instructions of Applicant 1 & 2, Applicant-3 agreed to collect the impugned goods from the passenger for a monetary consideration. Accordingly, Applicant-3 was issued with a show cause notice, wherein, it was alleged that Applicant-3 abetted with Applicant-1 & 2 for collecting the smuggled in Micro SD cards for monetary gain, being fully aware of the illegality of his act. Therefore, penal provisions were proposed in the show cause notice against Applicant-3 for his complicity in the offence.

Applicant-3's defence : Applicant-3 was not aware of the contents of the parcel he was asked to collect by his nephew (Applicant -2) and to deliver it to Applicant-1;

that he had gone to the airport just to oblige his nephew that he was not aware of any conspiracy between Applicant-1 & 2 , if any; that he even did not know the passenger who had brought the impugned goods; that his statement was not voluntary and he was forced to sign the typed statement; that his relationship with Applicant-2 do not allow either of them to offer or accepting any remuneration between them.

6. The Government observes that the main contentions of all the Applicants in the instant revision applications is that the orders passed by the lower authorities were not speaking ones as they don't address their respective pleas that the statements U/s 108 of the act, ibid relied upon by the LAA were not voluntary and as such, penalties imposed on them by the LAA under Section 112(a), subsequently upheld by the appellate authority in the impugned OIA are not justified. Therefore, the main issues involved before the Government are to examine as to whether the lower authorities have passed speaking orders and whether penalty is imposable on the basis of admissions made in voluntary statements tendered under section 108 of the Customs Act, 1962, when those statements admittedly have not been retracted but alleged to be not voluntary by the Applicants.

6.1. It is observed that during the adjudication proceedings before the Lower Adjudicating Authority, both the Applicant 1 & 2 have claimed that it was one Sh. Akku who had sent the impugned goods through the passenger. They had even claimed that the passenger was an employee of Sh. Akku at Dubai. Applicant-1 had claimed that Sh. Akku had informed him that the Micro SD cards sent would be duty paid and for that purpose, he has sent 5000 US dollars with the passenger. Applicant-2 tried to disown the impugned goods and had claimed that he only arranged the services of his uncle (Applicant-3) to collect the impugned goods at airport. On the said alibi of Applicant 1& 2, the Government observes that the

passenger with the impugned goods did not make any declaration of the impugned goods with the Customs; that during search of his baggage and person, no foreign currency was found which could suggest that the same was for any duty payment; that during his interrogation he named Applicant-2 as the person who had given him the impugned goods for smuggling the same into India; that during his interrogation, the passenger revealed that on his arrival he was to contact the person holding mobile no. +91 9946661199 (Applicant-1), who would approach him and collect the water jugs and the biscuit tin in which the impugned goods were concealed. It is further observed that in his voluntary statement recorded spontaneously under section 108 of the Act, *ibid*, the passenger recorded the same revelations. Further, it is also observed that LAA at paras 24.2 & 24.3 of the OIO dated 29.03.2016 has specifically dealt with Applicant's attempt to fasten the ownership of the impugned goods to Sh. Akku and the arguments put forth by them that they were not aware of the non-duty paid nature of the impugned goods. It is observed that after a considerable deliberation, LAA has held that intention of the noticees to smuggle goods without payment of duty and their individual and collective roles in planning, organization, abetting and execution of the attempted smuggling are clear and evident and there was no involvement of any person by the name of Sh. Akku in the purported smuggling. The Government finds that the reasoning assigned by the LAA for this holding is adequate, cogent and plausible.

6.2 The Government further observes that Applicant-1 has also contended during the personal hearing held on 09.10.2023 that he was in no way involved with the smuggling of the impugned goods and that his call detail records prove his innocence. On the said contention the Government observes that the LAA at para 8 of the OIO dated 29.03.2016 has recorded that the investigation conducted by the department with the respective cellular service operators revealed that all the three Applicants

were in constant touch with one another and exchanged several text messages on 08.01.2023 from afternoon to 2200 Hrs. From the call data record of mobile phone No. +91 9946661199 (VODAFONE) held by Applicant-1, it was found that the said mobile number was switched off , however, Applicant-1 remained in touch with Applicant-2 through his other mobile number +91 8891583027(DOCOMO). The Government also observes that Applicant-1 has admitted to his being in constant touch with other Applicants on their respective mobile phones in his voluntary statement dated 02.04.2013 recorded under section 108 of the act *ibid*. Thus, averment made by Applicant-1 is nothing but an attempt to wriggle out of his involvement in the smuggling of impugned goods.

6.3 On the contentions raised by Applicant-3, the Government observes that it may be true that initially he was not a party in the planning to smuggle the impugned goods. Admittedly, it was due to the inability of Applicant-1 to collect the impugned goods from Calicut Airport on 08.01.2013, that Applicant-3 was roped in to collect the same. However, it is also observed that in his voluntary statement dated 09.01.2013 recorded under section 108 of the act *ibid*, Applicant-3 categorically admitted that he was aware of the fact that impugned goods were brought in illegally, still he went ahead to collect them for a monetary consideration. Therefore, Applicant-3 also abetted in smuggling of the impugned goods and accordingly rendered himself liable to be penalized under Section 112 of the act *ibid*. However, the quantum of penalty imposed on Applicant-3 appears to be on the higher side keeping in view of his role in the said smuggling.

7. The Government observes that in the case of Naresh J. Shukawani Vs. Union of India 1996 (83) ELT 258 (SC), Hon'ble Supreme Court observed that the statement made before the Customs officials is not a statement recorded

under Section 161 of the Criminal Procedure Code, 1973 and therefore, it is a material piece of evidence collected by Customs officials under Section 108 of the Customs Act. It was further stated by the Hon'ble Court that if such a statement incriminates the accused, inculcating him in the contravention of the provisions of the Customs Act, it can be considered as substantive evidence to connect the accused with the contravention of the provisions of this Act. The same was also held by the Hon'ble Apex Court in the in the case of Surjeet Singh Chhabra vs. U.O.I {1997 (89) ELT 646 (SC)} and also relied upon by the LAA, that a confession statement made before the Customs Officer, though retracted within six days, is an admission and binding since Customs Officers are not Police Officers. In the instant revision applications, it has been claimed by all the applicants that their respective statements under section 108 were not voluntary and were made under pressure from the customs officers. It is also on record that those statements were not retracted. On this claim of the Applicants, the Government observes that the LAA, while rejecting the allegations of the Applicants to this effect had in paras 23.3, 23.4 & 23.5 in the OIO dated 29.03.2016 specifically recorded as to why those allegations do not hold ground. The Appellate Authority too in para 11 of the impugned OIA has recorded his reasons for rejecting the same allegations raised during the appellate proceedings. Thus, the contention of the Applicants that the orders passed by the lower authorities are not speaking ones is not sustainable, and hence, not accepted. On the second issue, the Government observes that voluntary statements of the passenger dated 09.01.2013, Applicant-1 dated 02.04.2013, Applicant-2 dated 02.04.2013 and Applicant-3 dated 09.01.2013, all recorded under Section 108 of the Customs Act, 1962 corroborate each other's roles in the smuggling of Micro SD cards into India and further inculcate themselves of their wrong doings. Thus, the Government does not find any infirmity in the imposition of penalties on them under Section 112(a) of the Act, *ibid* in light of the ruling of Hon'ble Apex Court cited (*supra*).

8. One of the Applicants i.e. Applicant-2 has challenged the imposition of penalty on him U/s 112(a) of the act, ibid on the grounds that at the relevant time, he was not residing in India, hence, no penalty can be imposed on him in the alleged acts while he was outside the territorial jurisdiction of India. On this contention, The Government observes that in the case of **Prerna Singh Vs Commissioner of Customs (Import-II), Mumbai {2020 (372) E.L.T. 610 (Tri-Mumbai)}**, the Hon'ble Tribunal held that

“8. In a nut shell, the discussion above would reflect the principle that whether violation of an act has an adverse effect to the State's interest, the same violation is to be dealt by the State itself and the violator is to be penalised irrespective of his/her nationality or place of residence. It is in this prospective, the jurisdiction of sovereign State is to be understood though the general understanding of jurisdiction is based on the nationality of the perpetrator since nationals of a State remained under the sovereignty and owe their allegiance to it even though they are free to travel and reside outside its territory. It is in this contest that Foreign Exchange Regulation Act, 1973 prescribing application of it to all citizens of India residing outside India and to branches, agencies situated outside India is to be understood and also application of Section 4 of IPC in the cited judgments of the above referred case laws. However, a comparison is required to be made between Section 3 and Section 4 of the Indian Penal Code concerning its application beyond the territorial jurisdiction of sovereign India. While Section 4 deals with application of IPC to extra-territorial offences, Section 3 provides judicial power of punishment to any person for violation of any Indian law.....”

The Hon'ble Tribunal further held that *“10. In the instant case appellants have subjected themselves to the jurisdiction of Customs Act upon notice sent to them under Section 108 of the said Act which would have otherwise ensured through*

extradition process.....”

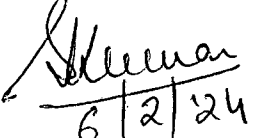
In the instant case, it is noted that even though at the time of contravention of the Customs Act in India the passenger, Applicant-2 may not have been present in India and may have been doing business outside the territory of India, but his role as the mastermind becomes quite clear. Consequently, he had subjected himself to the jurisdiction of Customs Act upon notice sent to him under Section 108 of the Customs Act, 1962. Hence, Applicant-2's challenge to the imposition of penalty under Section 112 of the act, *ibid* is baseless and devoid of merit.

9. Applicant-1, during the personal hearing held in the matter claimed that he did not know that the impugned goods would not be duty paid and that his statement U/s 108 of the act *ibid* was forcibly extracted. On this claim of Applicant-1, the Government observes that no material has been placed on record by Applicant-1 to establish that the statement was forcibly extracted from him. The said statement has been signed by him and has not been retracted. Further, the statements of Applicant 2 & 3 recorded under section 108 of the act, *ibid* corroborate the fact that Applicant- 1 was well aware that the impugned goods would not be duty paid and he intended to sell them at his shop for profit. Thus, the claim of Applicant-1 is nothing but an afterthought to escape from the penalty under section 112(a) of the act, *ibid*, hence, cannot be accepted.

10. In light of the above, order of Commissioner (Appeals) in respect of Applicant -1 and Applicant-2 appears to be fair and just, hence, merits no interference.

11. In light of the above, Revision Application Nos.373/23/B/SZ/2019 & 373/24/B/SZ/2019 are rejected.

12. Revision Application No. 373/25/B/SZ/2019 is partially allowed and the penalty imposed on Applicant-3 is being reduced to Rs. 40,000/-. The orders of lower authorities are modified to this extent.


6/2/24

(Shubhagata Kumar)

Additional Secretary to the Government of India

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2. Sh. Muhammed Iqbal P.,
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3. Sh. Muhammed Shareef,
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Order No. 36-38/24-Cus dated 06-02-2024

Copy to:

1. The Commissioner of Customs (Preventive), Cochin, 5th Floor, Cochin Centre, Broadway, Cochin-682031.
2. The Commissioner of Customs (Appeals), 4th Floor, C.R Building, I.S Press Road, Cochin-18.
3. Sh. Mohammed Zahir (Advocate), 3/57-A, Nedungadi Gardens, West Nadakkavu, Calicut-673011.
4. Ms. N. Prajeena , Advocate, Chandrasala, Kunnathara, Loyilandy, Kozhikode-673620
5. PPS to AS(RA).

F. No. 373/23/B/SZ/2019-RA
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F. No. 373/25/B/SZ/2019-RA

6. Guard File.
- ✓ 7. Spare Copy.
8. Notice Board.

ATTESTED


6/2/24

सरबजीत सिंह / SARABJEET SINGH
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