

**REGISTERED
SPEED POST**



**F.No. 371/101/B/13-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...9-4-14.....

Order No. 69/14-cus dated 07-4-2014 of the Government of India, passed by Shri D. P. Singh, Joint Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

- Subject : Revision Application filed,
under section 129 DD of the Customs Act
1962 against the Order-in-Appeal No.
7/2013-14 dated 26-09-2013 passed by the
Commissioner of Customs, (Appeals), Goa.
- Applicant : Badrul Muneer Ambidattil,
Ambidattil House, Post Koora Via Champad,
Kannur, Kerela-670694
- Respondent : Additional Commissioner of Customs
Pune.

ORDER

This revision application is filed by applicant Badrul Muneer Ambidattil, Ambidattil House, Post Koora Via Champad, Kannur, Kerela against the Order-in-Appeal No. 7/2013-14 dated 26-09-2013 passed by the Commissioner of Customs (Appeals), Custom House, Patto Panaji (Goa) with respect to Order-in-Original No. 02/2012-13 dated 31-12-12 passed by Addl. Commissioner of Customs, Pune.

2. Brief facts of the case are that the applicant passenger who arrived at International Airport, Pune from Dubai was intercepted by the Customs officers on suspicion. On examination/search of his baggage and person gold jewellery studded with stone weighing 54.190 grams valued at Rs. 1,45,783/- and gold jewellery weighing to 1938.520 gram valued at Rs. 52,14,609/- were found in three packets concealed in his left and right leg calf. A rado watch valued at Rs. 18000/- was also recovered. The applicant in his voluntary statement recorded under section 108 of Customs Act, 1962 interalia stated that his brother in law Shri Noufel CM who was staying in Dubai offered him to carry three packets of gold ornaments belonging to one Hussain K friend of Shri Noufel for delivering in India, that Hussain K offered him Air India Express Dubai Pune Flight ticket and an amount of Rs. 15,000/- for carrying three packets of gold ornaments by concealing them in his socks. But subsequently confessed that the gold jewellery belonged to him and purchased by him for 4,00,000 Dirams from M/s. Rafle in Dubai. He further confessed that the impugned gold jewellery was brought for sale in India to earn profit. He also admitted that the gold jewellery was concealed by him in his socks, that he was wearing leg bands and concealed two packets containing gold jewellery in his left leg calf and one packet was concealed in his right leg calf which were wrapped in adhesive tape. The Jewellery goods imported by the applicant was in trade quantity and commercial in nature. Import of goods for commercial purpose by the applicant through baggage mode does not constitute a part of bonafide baggage in terms of section 79 of Customs Act, 1962 and violates the provisions of Baggage Rules, 1998, section 77,79,11 of Customs Act, 1962, para 2.20 of FTP 2009-20014 and also the provision of section 11 (1) of Foreign Trade (Development and Regulation) Act, 1992. The adjudicating authority after following due process of law confiscated

the said goods under section 111 (d) (l) & (m) of Customs Act, 1962. A penalty of Rs. 5,00,000/- and Rs. 15,00,000/- were also imposed on the said passenger under section 112 and 114 AA of Customs Act, 1962.

3. Being aggrieved by the said order-in-original, applicant filed appeal before Commissioner (Appeals), who rejected the appeal.

4. Being aggrieved by the impugned Order-in-Appeal, the applicant has filed this revision application under Section 129 DD of Customs Act, 1962 before Central Government mainly on the following grounds:

4.1 The applicant submits that the findings and order passed by the respondent are bad in law, illegal, unjust and unfair.

4.2 The impugned order passed by the adjudicating authority has been passed without following the principles of natural justice, as cross-examination of the panchas, who were material witnesses to the seizure panchnama has not been granted. The impugned order reflects a total bias against the applicant on the part of the respondent.

4.4 There are a number of judgments of the Apex court, the Hon'ble High Courts and Tribunal, wherein it has been held that gold is not a prohibited item and the same is restricted and therefore it should not be confiscated absolutely and option to redeem the same on redemption fee ought to be given to the person from whom it is recovered. The applicant submits that the said judgments were submitted to the respondent, but the respondent failed to appreciate the same in the right perspective in as much as applying the same ration also in this case.

4.5 The respondent has erred in holding that the applicant is not entitled to the benefit of exemption Notification No. 31/2003, since details with regards to the period of stay abroad etc. in respect of eligibility of the applicant to the benefit of the said Exemption Notification 31/2003 were submitted to the respondent.

4.6 Without prejudice to the contention of eligibility to the Exemption Notification 31/2003 it may be kindly appreciated that this is a fit case wherein the option of redemption of seized goods ought to have been given by the respondent as provided in section 125 (1) of the Customs Act, 1962.

4.7 Since the impugned goods are restricted goods and not prohibited the respondent will be duty bound to give to the applicant the option of payment of fine in lieu of confiscation of impugned restricted goods, as per sub-section (1) of section 125 of the Customs Act 1962. It is submitted that sub-section (1) of section 125 of the Customs Act, 1962 is reproduced below for appropriate interpretation/understanding/analysis of the same:

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:

It is submitted that a bare perusal of the above sub-section (1) of section 125 of the Customs Act, 1962 makes it crystal clear that the respondent is required to give the applicant an option to pay fine in lieu of confiscation in respect of the impugned restricted goods and there is no bar of whatsoever nature so as to restrict the respondent to give the applicant the option of payment of redemption fine in lieu of absolute confiscation.

4.8 In the facts and circumstances of the present case, absolute confiscation of the impugned restricted goods would only mean interpreting or giving a meaning of the said sub-section (1) of section 125 of the Customs Act, 1962 in a manner neither authorized nor intended by the Act. Thus redemption of restricted goods on payment of fine in lieu of confiscation is what the legislature in its collective wisdom has proposed vide sub-section (1) of section 125 of the Customs Act, 1962 and the same is the intent of the legislature. The applicant finally pleaded to allow release of goods

payment of redemption fine and personal penalty for home consumption or re-export and reduce redemption fine and personal penalty.

5. Personal hearing was scheduled in this case on 28-01-2014. Shri A.M.Sachwani, Advocate attended hearing on behalf of the applicant who reiterated the grounds of Revision Application. In second hearing fixed on 03-04-2014, applicant requested for hearing on 04-04-2014. As such hearing was held on 04-04-2014. A copy of the Order-in-Original No. 36/13-14 dt. 11-03-2014 passed by JC Customs CSI Airport Mumbai was submitted. In the said order the mis declared and concealed gold was allowed to be redeemed on payment of redemption fine and penalty and the benefit of Notification No. 12/12-Cus dt. 17-03-2012 (Concessional rate) was also extended. Similarly applicant vide letter dated 25-02-2014 had cited Order-in-Original dated 27-04-2012 in the case of Shri Anand Pandurang Patil and Order-in-Original dated 17-02-2014 in the case of Shri Sadat Hussain passed by adjudicating authority, CSI Airport, Mumbai allowing the benefit of concessional rate of duty benefit on gold under similar circumstances. Nobody attended hearing on behalf of the respondent department.

6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal.

7. On perusal of records, Government observes that said gold jewellery imported by the applicant passenger was in commercial quantity. It was not declared by the applicant before customs as required under section 77 of Customs Act, 1962 and the jewellery was recovered during search of baggage and person. Though initially, applicant stated that said jewellery was given to him by his brother in law to be delivered in Pune but in his subsequent statement he confessed the ownership of said gold jewellery. Import of gold jewellery in commercial quantity by the applicant through baggage mode that too undeclared does not constitute bonafide baggage in terms of section 79 of Customs Act, 1962 and violates the provisions of Baggage Rules, 1998, section 77,79,11 of Customs Act, 1962, para 2.20 of FTP 2009-20014 and also the provision of section 11 (1) of Foreign Trade (Development and

Regulation) Act, 1992. The adjudicating authority after following due process of law confiscated the said goods under section 111 (d) (l) & (m) of Customs Act, 1962. A penalty of Rs. 5,00,000/- and 15,00,000/- was also imposed on the said passenger under section 112 & 114 AA of Customs Act, 1962 respectively. In appeal Commissioner (Appeals) rejected the appeal. Now in this revision application the applicant has challenged the Order-in-Appeal and pleaded to set aside orders passed by lower authorities and release the said jewellery on payment of redemption fine for home consumption or re-export. The applicant has contended that the applicant is an eligible passenger to import gold in terms of section 31/2003- Cus dt. 01-03-2003 and that the gold is not prohibited hence option to redeem the same on payment of fine may be given.

8. Government notes that it is a clearcut case of mis-declaration of said gold jewellery. The jewellery was found concealed in his socks, but it was not concealed in any ingenious matter. Applicant has stated in his subsequent statement recorded under section 108 of Customs Act that said gold jewellery belongs to him. In such a situation, the confiscation of goods is rightly ordered under section 111 (d) (l) (m) of Customs Act. So, the order for confiscation of goods and imposition of penalty cannot be assailed.

9. Applicant has contested the absolute confiscation of goods, imposition of harsh penalty and denial of benefit of exemption notification No. 31/03-Cus dated 01-03-2003. Applicant has cited tribunal judgment upheld by High Court and Supreme Court to the proposition that in such cases the adjudicating authority is required to allow redemption of goods under section 125 of Customs Act on payment of redemption fine in lieu of confiscation and for eligible passenger benefit of Notification No. 31/03-Cus cannot be denied. The said citations of judgment are recorded in para 13 of the impugned Order-in-Appeal (and also para 10 of impugned Order-in-Original) as under:-

" The appellant submits that without prejudice to the above contentions it is submitted that there are a number of judgments of the Hon'ble Apex Court the Hon'ble High Courts and the Hon'ble Tribunal, wherein it has been held that gold is not a prohibited

item and the same is restricted and therefore it should not be confiscated absolutely and option to redeem the same on redemption fine ought to be given to the person from whom it is recovered. The appellant submits that some of the judgments are listed below viz.

i) The Hon'ble Tribunal in the case of *T.Elvarasan Vs. Commissioner of Customs (Airport)*, reported in 2011 (266) ELT 167 (Mad.) held that "Release of seized goods - provisional release-Gold chains brought by petitioner from Singapore seized on the ground of non-declaration on arrival-petitioner living abroad for more than six months and entitled to import upto 10 kgs of gold-Gold not a prohibited item-Option available to owner of goods or person from whom goods seized, to pay fine in lieu of confiscation-No evidence produced to show that petitioner not entitled to get goods released on payment of customs duty and penalty as per Notification No. 13/2003-Cus-Impuned gold jewellery directed to be released provisionally on payment of customs duty and redemption fine-Provisional release subject to adjudication proceedings-Sections 110A,112 and 125 of Customs Act, 1962. "

ii) The Hon'ble Tribunal in the case of *Yakub Ibrahim Vs. Commissioner of Customs, Mumbai* reported in 2011 (263) ELT 685 (Tri. Mumbai) held that "Confiscation-Prohibited goods-Scope of-Term prohibited goods refers to goods like arms, ammunition, addictive drugs, whose import in any circumstance would danger or be detriment to health, welfare or morals of people as whole, and makes them liable to absolute confiscation. It does not refer to goods whose import is permitted subject to restriction, which can be confiscated for violation of restrictions, but liable to be released on payment of redemption fine sine they do not cause danger or detriment to health-sections 111 and 125 of Customs Act, 1962. Confiscation-Gold-Absolute confiscation-Import permitted under Notification No. 117/92-Cus. subject to certain conditions- HELD: Gold was liable to confiscation on import in violation of the restriction-However, it did not fall under prohibited category, and could not be confiscated absolutely as it does not cause any danger or detriment to health, welfare or morals of people as whole-sections 111 and 125 of Customs Act, 1962. Confiscation-Sale proceeds of confiscated goods-Goods sold by department without giving option of payment of redemption fine to importer-HELD: Importer was entitled for return of entire sale proceeds, with deduction for redemption fine and penalty-However, duty was not required to be deducted as there was not actual redemption of goods-Section 125 of Customs Act, 1962. Redemption fine-Option of-Owner of goods not known-Option of redemption has to be given to person from whose possession impugned goods are recovered-On facts, option of redemption fine allowed to person who had illicitly imported gold with view to earn profit by selling it, even though he had not claimed its ownership-Section 125 of Customs Act, 1962. "

iii) The Hon'ble Tribunal in the case of *Sapan Sanjeev Kohli Vs. Commissioner of Customs, Airport, Mumbai* reported in 2008 (230) ELT 305 (Tri.- Mumbai) held that "Confiscation and penalty-Redemption fine-Gold jewellery and foreign currency-Notification No. 31/2003-Cus-Benefit of-Appellants pretence of going to Bank for enquiry hold no water as she could have got any clarification from the Customs Officer on duty, as Bank not concerned with clearance of jewellery-Possession of jewellery not declared although a

frequent traveller aware of Customs Rules and had cleared gold jewellery on payment of duty at Delhi Airport Previously-Plea of no intention of clearing the goods, without payment of duty not tenable-Benefit of Notification No. 31/2003-Cus not available on short visits to India which should not exceeds 30 days, in case the same being 45 days in the last 6 months- Absolute confiscation of gold jewellery not warranted which may be cleared on payment of redemption fine of Rs. 10 lakhs- Foreign currency to be returned as direction in impugned order for its adjustment towards penalties is contrary to section 110 of Customs

Act, 1962 and several Supreme Court and Bombay High Court Judgments- Penalty imposed reduced to Rs. 2 Lakhs- Confiscation of foreign currency from second appellant as proceeds of smuggled goods not sustainable since provision of section 121 *ibid* not proved-Penalties on second and third appellants vacated-Impugned order on confiscation of gold jewellery boxes and jewellery carrying paper bags upheld- sections 110,111,112 and 121 *ibid*. " The said judgment was confirmed by the Hon'ble High Court 2009 (240) ELT 2007 (Bom.) and Hon'ble Supreme Court in 2010 (253) EL A52 (SC).

iv) The Hon'ble Tribunal in the case of Yakub I. Yusuf Vs. Commissioner of Customs (Mumbai) reported in 2001 (127) ELT 543 (Tri.- Mumbai) held that " 13. An alternative plea was made that since import of gold is not prohibited, it should be returned to the appellant on payment of appropriate redemption fine, by setting aside the absolute confiscation ordered. The departmental representative contends that the gold must be held to be prohibited since it has been ordered to be confiscated under clause (d) of section 111 of the Act which authorizes confiscation of prohibited goods. A distinction has to be made between the term "Prohibited" appear in clause (d) of section 111 of the Act and the terms "Prohibited" occurring in sub-section (2) of section 125 of the Act. Import of number of items may be ordered to be confiscated under clause (d) of section 111 of the Act for the reason that they were prohibited to be imported by a person who imported them. Thus if the gold in question have been imported in quantities of less than five kilograms by persons entitled to import as provided in Notification, it would not be prohibited. The confiscation of gold under clause (d) of section 111 of the Act had occurred because the import of the gold the person concerned was held to be prohibited. The prohibition referred to in sub-section (2) of section 125 is an absolute prohibition. That is to say, it relates to goods which cannot be imported by any one. This would be of goods such as arms, ammunition, addictive substances such as drugs. The intention behind sub-section (2) of section 125 is clear that import of such goods under any circumstances would cause danger to the health, welfare or morals of people as a whole. This would not be the case with regard to the goods import of which is permitted subject to certain conditions or to a certain category of person, and which are ordered to be confiscated for the reason that he condition has not been complied with. In such a situation, since the good should be imported on fulfilment of these conditions release of such goods confiscated for the reason that the condition has not been fulfilled would not cause any danger or detriment to the general population as a whole 14. The distinction therefore is between import of goods which is prohibited and import of goods which is restricted. Goods the import of which is totally prohibited would be the prohibited goods referred to in sub-section (2) of section 125 of the Act. That sub-section would not include the good the import of which is restricted to certain categories of persons or is conditional upon fulfilment of certain conditions. This is the view that the Tribunal has in its earlier decisions in Nanalal K. Jain & Others V. CC (Prev.) 2000 (124) ELT 401 (Tribunal)= 2000 (88) ECR 36 and the unreported order in appeals, C/354/98 & 320/98 in 1999 (106) ELT 485 (Tribunal) Mohini Bhatia Vs. CC in Felin Fernandez V. CC, the Tribunal permitted redemption of foreign currency attempted to be illegally exported. An option for redemption on payment of appropriate fine of the gold confiscation therefore required to be offered. "

v) The Hon'ble Tribunal in the case of Mohini Bhatia Vs. Commissioner of Customs reported in 1999 (106) ELT 485 (Tri.- Mumbai) has held that " We are unable to accept this submission clause 33 of section 2 defines prohibited goods as any goods the export or import of which is subject to any prohibition under the Act or any other law for the time being in force, and excludes any such goods in respect of which the condition subject to which the goods are permitted to be exported or imported had been complied with. The

import policy in force at the relevant time for the period 1992-97 makes a distinction between prohibited goods and restricted goods. Paragraph 10 of the policy says that the negative list of imports consist of goods, the export or import of which is prohibited restricted through licensing or otherwise, or canalised. Para 11 provides that the prohibited goods shall not be exported or imported. Para 12 provides that any goods the export or import of which is restricted through licensing. May be exported or imported only in accordance with the licence issued in this behalf. Part I of the negative list of goods consists of prohibited items. Gold is not included in this part. Part II consists of restricted items. Gold figures in Part II as a restricted item, the restriction being that it can only be imported in accordance with a licence or a public notice It would, therefore, not be correct to say that the policy prohibited import of gold. The latter part of the clause 33 of section 2 of the Act is in the nature of a clarification that even the goods, the import of which is prohibited are not considered to be prohibited if the condition subject to which their export or import are being complied with. "

vi) The Hon'ble Tribunal in the case of Dhanmak Madhusudan Ramji Vs. Commissioner of Customs (Airport), Mumbai reported in 2009 (237) ELT 280 (Tri. - Mumbai) held that " Confiscation- Absolute confiscation- Non-declaration of jewellery and foreign currency-Order of absolute confiscation assailed pleading that jewellery and foreign currency not prohibited items and that only charge was non-declaration- HELD: Assessee to be given option to redeem goods on payment of redemption fine. "

The redemption granted in the said case has been upheld by the Hon'ble Bombay High Court and the Hon'ble Apex Court. The Applicant is enclosing the said judgments referred to hereinabove. "

10. Government notes that in the case of Sapan Sanjeev Kohli Vs. CC Airport in Mumbai and Dhanak Madhusudan Ramji Vs. CC (Airport) Mumbai as cited above, Hon'ble Tribunal in such circumstances has allowed redemption of gold jewellery on payment redemption fine in lieu of confiscation under section 125 ibid. In this case the applicant is not a carrier but the owner of the goods as concluded in the investigation and also held by adjudicating authority Commissioner (Appeals) has not considered any of the above said judgment which are upheld by High Court and Supreme Court. Government notes that the ratio of above said judgments is squarely applicable to this case and therefore Government holds that absolute confiscation of said gold jewellery is not warranted in this case and the same may be allowed to be redeemed on payment of redemption fine of Rs. 12.00 lakhs (Rs. Twelve Lakh) in lieu of confiscation under section 125 ibid.

11. Applicant has contended that he is a non resident Indian national and has stayed abroad for period more than six months and he is entitled for benefit of

Notification No. 31/03-Cus dtd. 01-03-2003 as an eligible passenger. The applicant had cited number of case laws wherein the benefit of concessional rate of duty was granted in such circumstances. In the case of Vattakkal Moosa Vs. CC Cochin 1994 (72) ELT 473 (GOI), it was held that:

11.1 " *Redemption fine-Customs-Gold weighing almost 5 kgs not declared-Absolute confiscation of gold not justified, passenger being otherwise qualified to bring in gold upto 5 kgs on payment of duty-Gold allowed to be released on payment of a redemption fine of Rs. 4 lakhs plus duty to be paid in foreign exchange-section 125 of Custom Act, 1962- The applicant herein is otherwise qualified to bring in upto 5 kgs of gold. He also had the necessary foreign exchange in his possession to pay duty, equivalent to Rs. 1.10 lakhs. The facts disclose an attempt at evasion of duty and no concealment, least of all ingenious, is indicated. In these circumstances and particularly as the violation of attempt at non-payment of duty in foreign exchange is not something that cannot be made good, it appears unreasonable to confiscate absolutely gold valued at Rs. 18 lakhs for the mere attempt at evasion of duty of Rs. 1.10 lakhs only. The offence viewed in the overall circumstances, seems to be rather venial on pain of appropriate fine, penalty and duty. Hence, Government is inclined to grant an option of redemption in this case. Since the applicant brought almost 5 kgs of gold it seems he wanted to make full use of entitlement hence higher fine than in case of smaller quantities is warranted in this case. The gold is accordingly allowed to be released on a redemption fine of Rs. 4 lakhs plus duty to be paid in foreign exchange. "*

11.2 Similarly in the case of Kader Mydeen Vs. CC (Prev.) West Bengal, Hon'ble Tribunal has allowed under similar circumstance, the clearance of gold on payment of customs duty in foreign currency. Applicant has also cited number of Orders-in-Original passed by adjudicating authority at CSI Airport wherein under similar circumstances duty was charged on gold at the concessional rate of duty.

11.3 Applicant has stated before adjudicating authority during hearing as well as vide letter dated 06-09-2012 that Show Cause Notice is silent about eligibility of benefit of Notification No. 31/03-Cus dt. 01-03-2003 as amended to the applicant to import gold jewellery, that the applicant had stayed abroad for more than six months and short visit of 11 days may be condoned, that he is holding NRE Account with SBI Travancore Pannor Branch Kanoor, that applicant is eligible for the concessional rate of duty on gold jewellery as per said notification. Government notes that applicant has stayed abroad for a period of more than six months and his stay in India during last six months is only for 11 days. As per Notification No. 31/03-Cus- explanation:-

" For the purpose of this notification eligible passenger means a passenger of Indian origin or a passenger holding a valid passport issued under passport Act, 1917 (15 of 1907) who coming to India after a period of not less than six months of stay abroad and short visit if any made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay of such visits does not exceed 30 days and such passenger has not availed of the exemption under this notification at any time of such short visits. "

As per provision of this notification the short visit of 11 days are to be ignored and benefit of notification is to be extended subject to fulfilment of all other conditions of the notification.

11.4 The respondent department had also not proposed to deny the benefit of concessional rate of duty under said notification. Applicant has also stayed abroad for period of six months as short visit of 11 days are to be ignored. As such the benefit of concessional rate of duty under exemption notification No. 31/03-Cus dtd. 01-03-2003 as amended, cannot be denied to the applicant provided he fulfilled all the conditions as stipulated in the said notification as claimed by applicant.

12. As regards the pleading to reduce the penalty, Government notes that the penalty imposed in this case is quite harsh and is not commensurate with gravity of offence. Keeping in view the overall circumstances of the case, Government reduces the penalty to Rs. 4.00 (Rs. Four Lakh) lakhs and 1.50 lakhs (Rs. One Lakh and fifty thousand) under section 112 (a) and 114 (AA) of Customs Act, 1962 respectively.

13. The impugned Order-in-Appeal is modified to this extent and the revision application is therefore allowed in above terms.

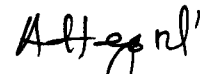
14. So, ordered.



(D.P. Singh)

Joint Secretary to the Govt. of India

Badrul Muneer Ambidattil,
Ambidattil House, Post Koora Via Champad,
Kannur, Kerela-670694



(भागवत शर्मा/Bhagwat Sharma)
सहायक आयुक्त/Assistant Commissioner
CBEC-OSD (Revision Application)
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
नयाँ दिल्ली/Govt. of India
New Delhi

Order No. 69 /14-Cx dated 07-4-2014

Copy to:

1. The Commissioner of Customs, Pune.
2. The Commissioner of Customs, (Appeals), Central Excise & Customs Ice House, EDC Complex, Patto Panaji (Goa).
3. Additional Commissioner of Customs, Pune.
4. A.M.Sachwani, Advocate, High Court, Nulwala Building, Ground Floor, 41, Mint Road, Opp. G.P.O, Fort, Mumbai-400 001.
5. PS to JS(RA)
6. Guard File.
7. Spare Copy

Attest

(भागवत शर्मा/Bhagwat Sharma)
सहायक आयुक्त/Assistant Commissioner
C B E C - O S D (Revision Application)
वित्त मन्त्रालय (राजस्व विभाग)
Ministry of Finance (Deptt of Rev.)
आयुक्त, दिल्ली/Ct. of India
110011 / New Delhi