सीमाशुल्क (अपील) आयुक्तका कार्यालय, अहमदाबाद
OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD
चौथी मंज़िल 4th Floor, हडको बिल्डिंग HUDCO Building, ईश्वर भुवन रोड़ Ishwar Bhuvan Road,
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009.
दूरभाष क्रमांक Tel. No. 079-26589281

DIN-20260171MN000001540C

क	फ़ाइल संख्या FILE NO.	F.No. S/49-261/CUS/AHD/2024-25
ख	अपीलआदेश संख्या ORDER-IN-APPEAL No. (सीमाशुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	AHD-CUSTM-000-APP-545-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	28.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	O.I.O. No. 02/AC/FPO/Import/2024-25 dated 28.11.2024 passed by the Assistant Commissioner of Customs, Foreign Post Office, Ahmedabad
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	Shri. Burhanuddin Padrawala, B-101, Bahar Colony, Ajwa Road, Vadodara – 390019.

(अपील) आयुक्त सीमा शुल्क कार्यालय अहमदाबाद

1.	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश

	की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज़ के रूप में आयातित कोई माल.
(a)	any goods imported on baggage.
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट,1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेज़ों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order - In - Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथासंशोधित) में निर्धारित फीस जोअन्य रसीद,फीस,दण्ड,जब्तीऔर विविध मदों के शीर्षके अधीन आता है में रु. 200/-(रूपए दो सौ मात्र)या रु.1000/-(रूपए एक हज़ार मात्र),जैसा भी मामला हो,से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दोप्रतियां. यदि शुल्क,मांगा गया ब्याज,लगाया गया दंड की राशिऔर रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs. 200/- (Rupees two Hundred only) or Rs. 1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs. 200/- and if it is more than one lakh rupees, the fee is Rs. 1000/-.

4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बंन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलियअधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल,बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	**2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016**
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-	
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -	
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रुपए.	
(a)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;**	
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रुपए	
(b)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;**	
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रुपए.	
(c)	**where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees**	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने,मांगे गए शुल्क के 10 % अदा करने पर,जहां शुल्क या शुल्क एवं दंड विवाद में हैं,या दंड के10 % अदा करने पर,जहां केवल दंड विवाद में है,अपील रखा जाएगा।	
(d)	**An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.**	
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.	
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal- **(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or** **(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.**	

ORDER-IN-APPEAL

Shri. Burhanuddin Padrawala, B-101, Bahar Colony, Ajwa Road, Vadodara – 390019 (hereinafter referred to as 'the appellant') has filed the present appeal against the Order-In-Original No. 02/AC/FPO/Import/2024-25 dated 28.11.2024 (hereinafter referred to as 'the impugned order') passed by the Assistant Commissioner of Customs, Foreign Post Office, Ahmedabad (hereinafter referred to as 'the adjudicating authority).

2. Facts of the case, in brief, are that a post parcel number Ah/414593 from the United Kingdom, addressed to Shri Burhanuddin Padrawala in Vadodara, was detained by officers Customs at Foreign Post Office, Ahmedabad, on 15.09.2023, due to the reason that during screening, it appeared that the parcel contains currency. Upon examination, foreign currency of 2,810 Kuwaiti Dinars (78 notes of 20 KD and 125 notes of 10 KD) found in that parcel, which was equivalent to INR 7,89,750.50.

3. The import of foreign currency is prohibited as per Notification No. FEMA 6 (R)/ 2015-RB dated 29.12.2015 prescribing the Foreign Exchange Management Regulations (Export and Import of currency), 2015. Therefore, the foreign currency was seized under Section 110 of the Customs Act, 1962, on 19.07.2024, as it was reasonably believed to have been illegally imported and thus liable for confiscation.

4. The adjudicating authority has considered the reply of the noticee and held a personal hearing in this matter on 12.11.2024. After following principles of natural justice, the adjudicating authority has ordered absolute confiscation of the said 2,810 Kuwaiti Dinar having value equivalent to Indian currency at Rs. 7,89,750.50 and imposed a penalty of Rs. 7,89,750.50 on Shri Burhanuddin Padrawala under Section 112(a) and 112(b) of the Customs Act, 1962.

5. Being aggrieved against the impugned order, the appellant has filed present appeal under the provisions of Section 128 of the Customs Act, 1962. In the grounds of appeal, it has been mentioned, inter alia, that the seized Kuwaiti Dinar was discontinued in the year 1991; that the said foreign currency was being sent to a Museum for display purpose; that the Notification No. FEMA 68/2015-RB (sic) is not applicable to discontinued

foreign currency; that the appellant had not intentionally violated any Customs regulations and therefore, imposition of penalty on him is not justified.

6. In the Additional Submissions sent by the Advocate vide email dated 02.12.2025, following contentions have been made.

6.1 The currency was *already in possession* of the Appellant – Not an "import" under Customs Act

The currency was old, discontinued Kuwaiti Dinar already possessed by the appellant. It was being sent for museum/display purposes. The parcel was addressed to the appellant, making it a domestic relocation or return inbound parcel, not a commercial or fresh import. No evidence shows the appellant procured or purchased currency from outside India.

6.2 Discontinued / demonetised foreign currency has *no legal tender status* - Not covered by FEMA 68/2015

FEMA Notification 68/2015 (sic) regulates "import of foreign currency notes" which are *legal tender*. The impugned order wrongly assumes discontinued currency as foreign currency. Once currency ceases to be legal tender in the issuing country, it becomes a collectible / numismatic item, not "currency" under FEMA.

6.3 Supporting Legal Logic:

FEMA deals with foreign exchange & currency in active circulation, not scrap/invalid notes. Old currency is treated as "collector's item", permissible to possess & transfer. Hence, the notification relied upon is inapplicable.

6.4 No *mens rea* – No intention to evade or violate law (Mandatory for Sections 112(a) & 112(b))

The appellant had no knowledge that sending discontinued currency for museum/ collection purposes could attract customs action. Section 112 requires *mens rea*, i.e., knowledge or intent to violate prohibitions. The Adjudicating Authority failed to record any finding of intent. At most, it is a *bona fide* misunderstanding, not a punishable act.

6.5 **No prohibition under Section 111(d) because:**

FEMA does not prohibit possession of discontinued currency. Therefore, there is no "prohibition" in force as required under 111(d). DGFT does not restrict import of demonetised foreign notes, as they have no commercial value. Thus, the invocation of Section 111(d) is legally unsustainable.

6.6 **Section 111(i) not applicable – No concealment, misdeclaration or violation of postal rules**

The parcel was openly declared and inspected by FPO. There was no misdeclaration by the appellant. Thus, Section 111(i) is wrongly invoked.

6.7 **Non-consideration of reply & evidence (Violation of Natural Justice)**

The adjudicating authority ignored all the appellant's submissions & explanation. No finding recorded regarding: Discontinued nature of the currency, Museum/collection purpose, Lack of intention and, Applicability of FEMA notification. Mechanical reliance on FEMA Notification without verifying its applicability amounts to a non-speaking order.

6.8 **Wrong classification of goods - Wrong application of law**

The authority treated old demonetized notes as "currency". Legally, items lacking legal tender status are collectibles, not currency, and cannot be confiscated under the impugned provisions.

6.9 **The foreign currency has *no monetary value* - Confiscation punitive, not corrective**

Notes are worthless in currency markets. Confiscation is disproportionate and contrary to the principle of proportionality under administrative law.

6.10 **Penalty under Section 112(a)/(b) is unsustainable,** as there was no mala fide intention; no gain to appellant and no revenue loss.

7. In view of the above submissions, the Advocate, on behalf of the appellant, further submitted that the impugned order proceeds on an incorrect assumption that discontinued notes are foreign currency and that there was an act of import. That in reality, there is *no prohibition,* no importation, and no mens rea. That the appellant acted bona fide, and the seized notes have no legal-tender status or commercial value.

Therefore, confiscation has no legal basis, and the penalty is wholly unwarranted. Therefore, it has been prayed that the order-in-original be set aside in the interests of justice.

Non-payment of Pre-deposit

8. In the Form of Appeal, i.e. Form No. C.A.-1, the date of communication of the impugned order dated 28.11.2024 has been shown as "28.11.2024". Whereas, the present appeal has been filed on 21.01.2025. Thus, it has been filed within normal period of 60 days, as prescribed under Section 128(1) of the Customs Act, 1962. However, in the Form C.A.-1, the no particulars of pre-deposit have been mentioned. No T.R.6 Challan or any other evidence regarding payment of pre-deposit has been attached with the appeal.

9. Thus, it appeared that the appellant has not made any pre-deposit, as required under Section 129E of the Customs Act, 1962. So, vide email dated 02.12.2025, it has been informed to the Advocate of the appellant that a Challan towards pre-deposit of duty/penalty amount under the provisions of Section 129E of the Customs Act, 1962, has not been furnished along with the appeal memorandum; and so, it has been requested to submit a copy of the Challan evidencing pre-deposit equal to 7.5% of duty/penalty amount. In the said email, it was also informed that in absence of pre-deposit, as required under Section 129E, the appeal would be liable for rejection without going into merits. However, the appellant or his lawyer has not submitted any Challan/evidence towards payment of pre-deposit under Section 129E of the Customs Act, 1962.

10. One set of the appeal memorandum was forwarded to the adjudicating authority for comments. In reply, the Assistant Commissioner of Customs, FPO, Ahmedabad, vide letter dated 04.04.2025 submitted, inter alia, that the appellant has not paid the penalty/ duty/ pre-deposit as per available records in his office.

PERSONAL HEARING

11. In order to fulfill the principles of natural justice, a Personal Hearing in this matter was held on 02.12.2025, which has been attended by Shri. Nayyaar M. Hashmi, Advocate, on behalf of the appellant. He reiterated the submissions made at the time of filing of appeal and submitted additional submissions, which have already been mentioned hereinabove.

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

DISCUSSION ON PRE-DEPOSIT

12. As the present appeal has been filed without submission of any document towards payment of **Pre-deposit**, I refer the statutory provisions of Section 129E of the Customs Act, 1962, which are as under:

> *"129E. Deposit of certain percentage of duty demanded or penalty imposed before filing appeal.*
>
> *The Tribunal or the Commissioner (Appeals), as the case may be, shall not entertain any appeal,—*
>
> *(i) under sub-section (1) of section 128, unless the appellant has deposited seven and a half per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of a decision or an order passed by an officer of customs lower in rank than the Commissioner of Customs;*
>
> *(ii) against the decision or order referred to in clause (a) of sub-section (1) of section 129A, unless the appellant has deposited seven and a half per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of the decision or order appealed against;*
>
> *(iii) against the decision or order referred to in clause (b) of sub-section (1) of section 129A, unless the appellant has deposited ten per cent of the duty, in case where duty or duty and penalty are in dispute, or penalty, where such penalty is in dispute, in pursuance of the decision or order appealed against:*
>
> *Provided that the amount required to be deposited under this section shall not exceed rupees ten crores:*
>
> *Provided further that the provisions of this section shall not apply to the stay applications and appeals pending before any appellate authority prior to the commencement of the Finance (No. 2) Act, 2014."*

The above-mentioned provisions of Section 129E clearly prescribe that the Commissioner (Appeals) shall not entertain any appeal unless the appellant has made a pre-deposit of 7.5% duty/penalty in dispute. Thus, it is mandatory for appellant to deposit the seven and a half per cent of the penalty, in a case like this one, where penalty is in dispute. The statutory provisions of Section 129E, as substituted by the Finance (No.2) Act, 2014, do not grant any discretion to the Commissioner (Appeals) to reduce or waive the requirement of pre-deposit.

13. In the present case, the adjudicating authority has imposed a penalty of Rs. 7,89,750.50 under the provisions of Section 112(a) and Section 112(b) of the Customs Act, 1962, on the appellant, vide the impugned order. Therefore, for filing appeal against the impugned order, the appellant was required to pay pre-deposit equal to 7.5% of the penalty, as per the provisions of Section 129E and to submit a proof thereof to this office. Whereas, in the present case, the appellant or his Advocate failed to submit any document showing payment of pre-deposit despite of issuance of above-mentioned e-mail by this office. Therefore, I am of the view that the present appeal cannot be entertained in absence of compliance of Section 129E of the Customs Act, 1962.

14. In this regard, I also rely upon the judgment of Hon'ble High Court of Madhya Pradesh in case of *Ankit Mehta V. Commissioner of CGST, Indore* [2019 (368) E.L.T. 57 (M.P.)], wherein the Hon'ble High Court has observed that Section 129E of the Customs Act, 1962, does not empower the Commissioner (Appeals) to waive the pre-deposit or to reduce the pre-deposit. The relevant para of the judgment is reproduced hereunder:

> *"13. This Court after careful consideration of the aforesaid judgments is of the opinion that Section 129E does not empower the Tribunal or the Commissioner (Appeals) to waive the pre-deposit or to reduce the pre-deposit, this Court is also not inclined, keeping in view the aforesaid statutory provision of law to waive or reduce the pre-deposit and, therefore, no case for interference is made out in the matter."*

15. I also rely upon the Order dated 06.12.2024 of Hon'ble High Court of Bombay in W.P. No. 476 of 2024 in the caser of *Lalit Kulthia Vs. Commissioner of Customs (Appeals), Mumbai-III*, which is reported as (2025) 28 Centax 135 (Bom.)/2025 (392) E.L.T. 436 (Bom.). Para 6 to 8 of the said Order are as under:

"6. The relief the Petitioners seek contradicts Section 129E of the Customs Act, which contemplates a pre-deposit. In Kotak Mahindra Bank Pvt Ltd. v. Ambuj A Kasliwal and Others (2021) 3 SCC 549, the Hon'ble Supreme Court has held that even the High Court should not direct the appellate authorities to admit and hear appeals unaccompanied by the minimum pre deposit requirement under the statute. The Hon'ble Supreme Court held that discretion under Article 226 of the Constitution of India cannot be exercised against the mandatory requirement of statutory provision.

7. In Manjit Singh v. Union of India 2023 (383) E.L.T. 308 (Bom.) = (2022) 1 Centax 91 (Bom.) (Writ Petition No. 673 of 2020), decided by the Coordinate Bench of this Court on 18 October 2022, relief of waiver of the minimum pre-deposit of 7.5% of the penalty under Section 129E of the Customs Act was declined. This decision considers all the contentions raised in this Petition and discusses earlier precedents on the subject.

8. Therefore, based on the decision of the Hon'ble Supreme Court and this Court, no case is made to grant any relief to the Petitioners."

16. I also rely upon the Judgment dated 14.03.2024 of Hon'ble High Court of Delhi in the case of ***G and S International Vs. Commissioner of Customs*** [(2024) 17 Centax 400 (Del.)], wherein it has been held, ***"Unless Section 129E is complied with, the Appellate Authority cannot proceed to hear the appeal on merits. Therefore, the logical consequence of failure to comply with Section 129E, is the rejection of appeal on that ground. The law on the subject is not res integra."***

17. As the appellant has not made any pre-deposit, I am constrained to dismiss the appeal filed by him for failure to deposit the amount of pre-deposit, as prescribed under the provisions of Section 129E of the Customs Act, 1962.

आयुक्त (अपील), सीमा शुल्क, अहमदाबाद

18. In view of the above discussion, I pass the following order:

ORDER

I dismiss the appeal filed by Shri. Burhanuddin Padrawala, for non-compliance of Pre-deposit, as prescribed under the provisions of Section 129E of the Customs Act, 1962.

(Amit Gupta)
Commissioner (Appeals),
Customs, Ahmedabad

F.No. S/49-261/CUS/AHD/2024-25 Date: 28.01.2026

By Speed Post (As per Section 153(1)(b) of the Customs Act, 1962)

To
Shri. Burhanuddin Padrawala,
B-101, Bahar Colony, Ajwa Road,
Vadodara – 390019.

Copy to: (By E-mail only)

1. The Chief Commissioner of Customs, Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in)

2. The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in)

3. The Deputy/Assistant Commissioner of Customs, Foreign Post Office, Ahmedabad. (email: fpo-ahmedabad@gov.in)

4. Shri. Nayyaar M Hashmi, Advocate, Vadodara (email: cybelawnayyar@gmail.com)

5. Guard File.

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