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-20250971MN000000EB38

क	फ़ाइल संख्या FILE NO.	F.No. S/49-126/CUS/AHD/JULY/25-26
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-262-25-26
ग	पारितकर्ता PASSED BY	SHRI AMIT GUPTA Commissioner of Customs (Appeals), AHMEDABAD
घ	दिनांक DATE	19.09.2025
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN - ORIGINAL NO.	O.I.O. No. 46/ADC/SR/O&A/25-26 dated 10.06.2025 passed by the Additional Commissioner of Customs, Ahmedabad.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	19.09.2025
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	Shri. Dinesh Hiran, Proprietor of M/s. Glorious Silver Ornaments, 215, 2nd floor, Kanak Chamber, Gandhi Road, Ahmedabad – 380001.

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.**

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	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 सम्बन्ध 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**

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	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.	

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ORDER-IN-APPEAL

Shri. Dinesh Hiran, Proprietor of M/s. Glorious Silver Ornaments, 215, 2nd floor, Kanak Chamber, Gandhi Road, Ahmedabad – 380001 (hereinafter referred to as 'the appellant') has filed the present appeal against the Order-In-Original No. 46/ADC/SR/O&A/25-26 dated 10.06.2025 (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner of Customs, Ahmedabad (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that a specific intelligence was received by the Directorate of Revenue Intelligence ('DRI' for short) that a gold smuggling syndicate is smuggling into India, substantial quantity of gold from Indo-Bangladesh border; that this smuggled gold then melted at clandestine melting facility at Kolkata, then converted into crude jewellery of gold and then being sent to different part of India by air route by domestic flights from Kolkata. The Intelligence further suggested that the smuggled gold is being disguised by defacement to obscure its true nature, was being transported within domestic air courier consignment originating from Kolkata. Further, it was indicated that such mis-declared or prohibited goods were scheduled to arrive in Ahmedabad Air Cargo via Indigo Flight 6E-245 under Airway Bill Number 312-98794640 on February 15,2024 at 0800 hrs, potentially linked to gold smuggling across the Indo-Bangladesh Border.

3. Upon examination of the said consignment, the officers of DRI found a total of 97 gold bangles (including cut pieces of various sizes) inside a sealed aluminum trunk. Documents recovered from the trunk included a Tax Invoice No. 102 dated 14.02.2024 issued by M/s. B.K. Jewellers, Kolkata showing buyer's name as M/s. Glorious Silver Ornaments, Ahmedabad. The description of goods shown in the said invoice was "916 Unfinished Jewellery (HSN 7113)" having Gross weight as 3598.24 grams and Net weight as 359.24 grams (Net weight wrongly mentioned in the invoice by mistake, as claimed by the appellant) and total invoice amount of Rs. 2,27,04,102/-. The goods were initially detained on 15.02.2024 based upon the suspicion that they lacked authentic purchase or sale documents.

4. Searches were conducted at the premises of both the consignor and the consignee. The premises of M/s. B.K. Jewellers in Kolkata could not be found at the address provided on the invoice, raised strong suspicion regarding genuineness of transaction. A search was also

conducted at the premises of M/s. Glorious Silver Ornaments in Ahmedabad during which certain documents have been recovered.

5. In his statement recorded by the DRI on February 15 & 16, 2024, Shri Dinesh Hiran stated that he was the owner of Glorious Silver Ornaments, which trades in unfinished gold ornaments. He claimed to have placed an order for the gold with M/s. B.K. Jewellers over the phone and that the payment of Rs. 2,20,42,818/- was made in cash through informal couriers known as 'Angadiyas' to M/s. B. K. Jewellers, Kolkata. He also provided a list of various purchases of gold in past from M/s. B.K. Jewellers, all of which were paid for in cash against manual invoices. He stated that he chose M/s. B.K. Jewellers because they offered a rate that was Rs. 50 to Rs. 70 per tola less than the prevailing market rate. He further stated that he did not know how M/s. B.K. Jewellers procured the gold.

6. On February 20, 2024, a government-approved Valuer, Shri Soni Kartikey Vasantrai, certified the purity of the said gold bangles (total 97 pieces including cut pieces) as 995.0 / 24 Kt., with a net weight of 3598.400 grams and a market value of Rs.2,29,72,186/-. The consignment was formally seized on 20.02.2024 under Section 110 of the Customs Act, 1962, on a reasonable belief that it was made from smuggled gold and it was liable for confiscation.

7. In his Statement dated 26.02.2024, Shri Bal Kishan Soni, the proprietor of M/s. B.K. Jewellers, Kolkata, accepted that his firm had issued the invoice No. 102 dated 14.02.2024 in the name of M/s. Glorious Silver Ornaments. He further stated that he had sent the consignment on a credit basis, expecting payment via RTGS; that he did not take any advance from Shri Dinesh for the said order; that he was getting profit of Rs. 10000/- approx. and accordingly, he sold around 3500 grams of gold to Shri Dinesh on credit. He did not have any specific reply to the question as to why he took the risk of around Rs.2.25 crore, for the sake of Rs.10000/-. Shri Bal Kishan Soni further stated that he had prepared bangles for the order of Shri Dinesh from the gold available with his family. His father had expired around 12-13 years ago and his elder brother expired around 4 years ago; that his father and his brother had around 2900-3000 grams of ancestral gold with them. Further, he was also having around 1500 grams of ancestral gold with him. He stated to had utilized the said gold for making of bangles for the order of Shri Dinesh. He also purchased gold from those customers who came to his shop for selling the same and he utilized that gold in making of jewellery for daily orders. He further stated that he had never purchased any gold from anyone other than

the above means. Further, he had one Samsung mobile phone with two SIMs that was lost during the marriage of his daughter; however, he did not file any police compliant for the lost mobile phone.

8. During the investigation it was observed that as per the Tax Invoice No. 102 dated 14.02.2024, the purity of unfinished jewellery was 916 (i.e. 22 Karat); whereas, as per the Certificate of Govt. approved Valuer the purity of gold was 995 / 24 Karat. Thus, there was discrepancy in purity of the gold. There were also certain contradictions between the statements of Shri. Dinesh Hiran and Shri. Bal Kishan Soni regarding payment towards the seized consignment and particulars of past transactions between them. Shri Bal Kishan Soni was not having any specific reply to the question as to why the transaction with Shri Dinesh was done without taking any security amount/advance and why he took the risk of around Rs 2.25 Crores, for the sake of profit/earning of Rs. 10000/- only.

9. From the investigation, it further appeared that all the business transactions occurred between M/s Glorious Silver Ornaments, Ahmedabad (Proprietor: Shri Dinesh Hiran) and M/s B K Jewellers, Kolkata, were unaccounted, including the present consignment wherein 3598.400 gram gold bangles (unfinished) and cut-pieces were seized under provision of Customs Act, 1962. The circumstantial evidences indicated that the seized gold in question was of foreign origin, smuggled through Indo-Bangladesh Border. Subsequently, the goods underwent a process of defacement at the clandestine melting facility, converted into crude-jewellery, and then sent from Kolkata to various locations in India as domestic courier consignments. Thus, it appeared that the unknown passenger(s)/person(s), M/s Bal Kishan Soni of M/s B K Jewellers, Shri Dinesh Dalchand Hiran of M/s Glorious Silver Ornaments, and Shri Kamal Soni (son of Shri Bal Kishan Soni) were knowingly involved in a smuggling operation. Their alleged actions involved manipulated invoicing, cash/angadiya transactions, and other means to obscure the illicit nature of their activities. It further appeared that they smuggled foreign-origin gold through the Indo-Bangladesh border, then converted it into crude jewellery before transporting it from Kolkata to Ahmedabad via domestic air courier.

10. On completion of investigation, a Show Cause Notice F.No. DRI/AZU/GI-02/ENQ-12/2024/Glorious/I dated 06.08.2024 was issued to (i) Unknown Person(s)/passenger(s), (ii) Shri Dinesh Dalchand Hiran, Proprietor of M/s Glorious Silver Ornaments, Ahmedabad

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(iii) Shri Bal Kishan Soni of M/s B K Jewellers, Kolkata; and (iv) Shri Kamal Soni, Son of Shri Bal Kishan Soni, calling them to show cause as to why:

i) The seized crude jewellery i.e. Gold Bangles (includes cut pieces of Various Sizes) of purity 995/24 Kt., totally weighing 3598.400 grams valued at Rs. 2,29,72,186/-, believed to be made from smuggled gold, should not be confiscated under Section 111(b), Section 111(d) & 120 of the Customs Act, 1962;

ii) White container used for concealing above said Gold Bangles (includes cut pieces of various sizes) should not be confiscated under Section 119 of the Customs Act, 1962;

iii) Penalty should not be imposed upon each of them under Section 112(a) and/or 112(b) of the Customs Act, 1962 for their involvement as detailed therein; and

iv) Penalty should not be imposed upon each of them under Section 117 of the Customs Act, 1962 for their contravention as detailed therein.

Gist of findings of the adjudicating authority in the O.I.O.

11. The adjudicating authority found that the gold, even in the form of jewellery, constituted "prohibited goods" as defined under the provisions of Section 2(33) of the Customs Act, 1962, as the conditions for legal import were not met. In this regard, the adjudicating authority relied upon the ruling of the Hon'ble Supreme Court in the case of *Om Prakash Bhatia* [2003 (155) E.L.T. 423 (S.C.)], wherein it has been held that the goods are to be treated as 'prohibited' if there is failure to fulfil the conditions/restrictions imposed by Government on such import or export.

12. The adjudicating authority found that Shri Hiran's claim of paying in cash for such a large amount without proper documentation, along with his inability to produce past invoices, cast significant doubt on the legality of the transactions. Shri Soni's claims of providing the goods on credit and using ancestral gold were unconvincing and inconsistent with Shri Hiran's statement. The statements of Shri Dinesh Hiran and Shri Bal Kishan Soni were found to be contradictory, and neither could provide credible documentation to prove the gold's legal source. The authority found that the burden of proof to demonstrate the gold was not smuggled lies on them, which they failed to do.

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13. The adjudicating authority noted that Shri Bal Kishan Soni had maintained a dual invoicing system. Manual invoices reflected the true quantity and value of the gold, while computerized invoices showed significantly lower amounts. Both manual and computerized invoices existed for the same period with inconsistent details, indicating deliberate obfuscation and possible dual accounting for illicit activities. Purchases and sales of gold were not reflected in official ledgers. Sales ledger showed near-zero regular sales, except for the seized consignment. Banking records did not corroborate high-value transactions. This was viewed as a deliberate attempt to conceal the actual transactions and was held as evidence of smuggling activities.

14. Generally, purity of imported gold is 995 or 999 i.e. 24 Karat; whereas purity of domestic manufactured jewellery is 916 i.e. 22 Karat. The seized gold was found to have a purity of 995.0 (24 Kt), while the invoice from M/s. B.K. Jewellers declared it as 916.0 (22 Kt). This discrepancy has been seen as a calculated attempt to mislead officers by falsely representing the goods as locally procured.

15. The adjudicating authority dismissed Shri Dinesh Hiran's affidavit retracting his previous Statements, which claimed they were made under duress and that he did not understand English. The authority noted that the affidavit itself was in English and the detailed information given in Statements that could only have been provided voluntarily. The authority denied the requests for cross-examination, stating that it is not a mandatory right during adjudication proceedings. Further, he observed that it was fundamentally illogical for a noticee to request to cross-examine himself. In the impugned order, various decisions of higher authorities have been relied upon regarding admissibility of Statements recorded under Section 108 and denial of cross-examination.

16. The adjudicating authority noted from the records that at the time of interception of the said cargo on 15.02.2024, a copy of the invoice was found, wherein the description of the goods was mentioned as '**916 Unfinished Jewellery (HSN 7113)**' having Gross weight of 3598.24 grams and Net weight as 359.24 grams, with a total invoice value of Rs 2,27,04,102/- . However, the test certificate/report submitted by the Government Approved Valuer states that the gold items in question were of **995.0/24 kt purity** having total weight of 3598.400 grams and having market value of Rs.2,29,72,186/-, **contrary to the 916.0 purity**, as indicated in the invoice. He observed that the gold with purity of 995.0/24 Kt. are not in

conformity with locally available gold but similar to the gold generally imported from foreign countries. After detailed discussion, he observed that the cumulative facts strongly indicate that the impugned gold items were not sourced through legitimate channels, but were made from smuggled gold. The attempt to misrepresent them as "unfinished jewellery" of lower purity appeared to be a deliberate strategy to evade customs scrutiny and lawful duty obligations.

17. Shri Dinesh Hiran submitted a printout of GSTR-2A for the financial year 2023–24, which reflects the said invoice in the name of M/s Glorious Silver Ornaments. However, on examining the GSTR-2A, the adjudicating authority observed that it covers the entire financial year, yet shows only this single entry of receipt of goods by the said firm. There are no other purchase entries throughout the year, which is highly unusual for a business involved in regular trade. The adjudicating authority further observed that complete absence of other transactions in the firm's records strongly suggests that this explanation was merely an afterthought.

18. The adjudicating authority further observed that Shri B.K Soni, had procured gold of 24 kt having 995.0 purity from Bangladesh with the connivance of some unknown person, with the intention to smuggle and remove the same without payment of Customs duty, thereby rendering the gold weighing 3598.400 gram, seized under panchnama dated 20.02.2024 liable for confiscation, under the provisions of Sections 111(b), 111(d) and 120 of the Customs Act, 1962. Further, by not declaring the same before the Customs while procuring from a foreign country, it is established that the noticees had a clear intention to smuggle the gold clandestinely with the deliberate intention to evade payment of Customs duty. The commission of above act made the impugned goods fall within the ambit of 'smuggling' as defined under Section 2(39) of the Act. The findings concluded that Shri Bal Kishan Soni was found to have been involved in the illegal procurement and concealment of the gold and Shri Dinesh Hiran was found to have knowingly purchased and dealt with smuggled gold.

19. The adjudicating authority has observed that Section 123 of the Customs Act, 1962, prescribes that if gold is seized as suspected smuggled goods, claimant must prove lawful origin. Thus, the onus of proving that the seized gold in the form of unfinished jewellery weighing 3598.400 grams was not of smuggled origin lies squarely on Shri Bal Kishan Soni and Shri Dinesh Hiran, who were involved in the sale and purchase of the said goods.

However, both individuals have failed to produce any valid or legitimate documents regarding the legal importation, acquisition, possession, or transportation of the gold and thus failed to satisfy the requirement of Section 123 ibid.

20. The findings of adjudicating authority conclude that the seized goods were made from the gold smuggled from the Indo-Bangladesh border and was part of an organized smuggling network. The impugned order holds that the gold is liable for confiscation and that the individuals involved are subject to penalties under the Customs Act, 1962.

21. As regards option of redeem of confiscated goods on payment of fine, as prescribed under Section 125 of the Customs Act, 1962, the adjudicating authority observed that merely claiming the ownership without any documentary backing, does not prove that the goods were purchased in legitimate way and belonged to them. The adjudicating authority relied upon the judgment of Hon'ble Supreme Court in the case of Garg Woollen Mills (P) Ltd Vs. Additional Collector Customs, New Delhi [1998 (104) ELT 306(S.C)] holding that the option to release 'Prohibited goods' on redemption fine is discretionary. Further, in the case of Raj Grow Impex (Supra), the Hon'ble Supreme Court has held that "that when it comes to discretion, the exercise thereof has to be guided by law; has to be according to the rules of reason and justice; has to be based on relevant consideration." Further, Hon'ble Delhi High Court has, in case of Raju Sharma [2020 (372) ELT 249 (Del.)] held that "Exercise of discretion by judicial, or quasi-judicial authorities, merits interferences only where the exercise is perverse or tainted by the patent illegality, or is tainted by oblique motive." The adjudicating authority also relied upon the judgment the Hon'ble Delhi High Court in order dated 21.08.23 in W.P (C) Nos. 8902/2021 and others [Nidhi Kapoor – (2023) 9 Centax 328 (Del.)] wherein it has been held that "---- an infraction of a condition for import of goods would also fall within the ambit of Section 2(33) of the Act and thus their redemption and release would become subject to the discretionary power of Adjudicating Officer." Therefore, the adjudicating authority has not inclined to use his discretion to give an option to redeem the gold on payment of redemption fine, as envisaged under Section 125 of the Act.

22. As regards imposition of penalty, the adjudicating authority observed that Shri Dinesh Hiran was involved in the procurement, possession, removal, and dealing of the said smuggled gold, which he knew very well and having reason to believe that the said gold was liable for confiscation under Section 111 and Section 120 of Customs Act, 1962; that bringing into India goods which contravene the provisions of Customs Act and omitting to declare the

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same under Section 77 of the Customs Act, 1962 are clearly covered under "does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act" and covered under Section 112(a) of the Customs Act, 1962 and carrying/smuggling goods in an ingeniously concealed manner is clearly covered under Section 112(b) of the Customs Act, 1962. Therefore, he found that the Shri Dinesh Hiran is liable for the penalty under Section 112(a) & 112(b) of the Customs Act, 1962.

23. He further observed that Shri Dinesh Hiran, not only failed to fulfil the conditions and responsibilities imposed upon them under the provisions of the Customs Act, 1962, but also knowingly mis-declared the purity of the goods in the enclosed invoice by indicating a lower purity of gold than the actual. Furthermore, both noticees fabricated records by omitting the actual purchases and sales from their respective ledgers and balance sheets. That constitutes a clear violation of Sections 77 and 79 of the Customs Act, 1962. Accordingly, he held that this is a fit case for the imposition of a penalty under Section 117 of the Customs Act, 1962, on Shri Dinesh Hiran for providing false information.

24. The impugned order of the adjudicating authority, to the extent it relates to the appeal filed by Shri. Dinesh Hiran, is as under:

- Ordered absolute confiscation of seized crude jewellery i.e. Gold Bangles (includes cut pieces of various sizes) of purity 995/24 Kt., totally weighing 3598.400 grams valued at Rs. 2,29,72,186/- and placed under seizure under panchnama dated 20.02.2024 and seizure memo order dated 20.02.2024 under Section 111(b), 111(d) and 120 of the Customs Act, 1962;
- Imposed a penalty of Rs. 55,00,000/- on Shri Dinesh Hiran, Prop. of M/s. Glorious Silver Ornaments, under the provisions of Section 112(a)(i) & Section 112(b)(i) of the Customs Act 1962.
- Imposed a penalty of Rs. 2,50,000/- on Shri Dinesh Hiran under the provisions of Section 117 of the Customs Act, 1962.

25. The adjudicating authority has also imposed penalties on Shri. Bal Kishan Soni and Shri. Kamal Soni, both of M/s. B. K. Jewellers, Kolkata, but they have not filed appeal against the impugned order and so, no discussion is required to be made in the present order in respect of penalties imposed on them.

26. Being aggrieved against the impugned order, Shri Dinesh Hiran has filed the present appeal mainly on the following grounds of appeal.

Grounds of Appeal (gist)

27. **Domestic Transaction - Customs Act Not Applicable:**

27.1 The goods were domestically produced and sold, accompanied by a valid GST invoice during transport from Kolkata to Ahmedabad via a licensed courier under an airway bill. No provisions of the Customs Act apply, as there is no evidence of smuggling. Admitted facts include the presence of the original invoice with the sealed trunk, confirmation by the supplier of the sale and cash payment, and discovery of handwritten invoices during searches at the supplier's premises, establishing their GST-registered status and practice. No interrogated person stated the jewellery was made from smuggled gold, nor was any smuggler identified or evidence found of gold illicitly imported from Bangladesh, melted clandestinely in Kolkata, or used in production. The doubts of the adjudicating authority about commercial practices (e.g., cash payments, unrecorded transactions) do not prove smuggling. Confiscation under Sections 111(b) (unauthorized import route), 111(d) (prohibited import), and 120 (smuggled goods in altered form) is inapplicable, as the goods are not imported, and the supplier affirmed production from ancestral gold stocks. The order's theory of organized smuggling via Indo-Bangladesh border lacks any evidentiary support, rendering it arbitrary and motivated harassment.

27.2 Section 120 of the Customs Act provides for confiscation of smuggled goods notwithstanding any change in their form. The goods in question could be ordered to be confiscated under Section 120 of the Act if and only if it was established by the Customs Department that unfinished jewellery purchased by the appellant from M/s. B.K. Jewellers was produced out of smuggled gold. But, as aforesaid, there is not an iota of evidence in this case suggesting that the goods purchased by the appellant were produced out of smuggled gold. When none of the persons questioned and interrogated by the Custom authorities has at any time stated that unfinished jewellery purchased by the appellant was produced out of smuggled gold and when there is no evidence at all to suggest that the goods purchased by the appellant were not produced out of domestically available gold, the provision of Section 120 of the Customs Act was not attracted.

27.3 Reliance placed by the adjudicating authority regarding reversal of burden under Section 123 (requiring proof goods are not smuggled) is invalid without prima facie evidence of smuggling. Not a single person questioned and interrogated by the Custom authorities has

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ever stated that the goods in question (being gold jewellery) were produced out of smuggled gold and that unfinished jewellery weighing 3598.400 grams was of smuggled origin. No evidence exists of foreign origin, smuggling routes, or links to the seized items. Thus, the domestic GST-documented transaction falls outside Customs jurisdiction, and the order must be set aside.

28. **Order on Presumptions and Inferences (No Evidence):**

28.1 The impugned findings rest solely on inferences without evidence that the 24-karat unfinished bangles/kadas were made from smuggled Bangladeshi gold. Doubts may arise from the goods' crude form (flat strips embossed and soldered), high malleability, unsuitable for finished wear, alleged mis-declaration, cash payments for high-value deals (e.g., 43 kg in FY 2023-24 without banking), unrecorded sales in ledgers, discrepancies in supplier's purchases, rejection of ancestral gold claim (assuming it is typically 22-karat, not 24-karat), and unaccounted gold quantities. However, these do not establish smuggling by unknown persons from Bangladesh or use in production. No markings indicate foreign origin; no smuggler is identified; statements from appellant and supplier consistently deny smuggling, affirming ancestral sourcing and cash norms.

28.2 Settled law requires concrete evidence for smuggling allegations before invoking Section 123 regarding shift of burden. In N.S. Chengalvarayan vs. CC Chennai (2005 (182) ELT 250), uncorroborated co-accused statements were held as insufficient without proof of foreign origin. Similarly, in CC (Preventive) vs. Puni Dhapa Lokeshwara Rao (2009 (248) ELT 141 (Cal.)), it has held that retracted statements and high purity alone did not prove smuggling absent corroboration. In G.P. Puri v. CC New Delhi (2006 (194) ELT 83), it was observed that evidence of smuggler identity and quantity was mandatory. Here, no such evidence exists; departmental inquiries confirm domestic production and GST compliance. Thus, the conclusions made in the impugned order are perverse, based on surmises, warrant quashing.

29. **Order Contrary to Legal Principles:**

The Additional Commissioner erroneously assumed established smuggling and prohibited goods status, misapplying cases like Garg Woollen Mills (1998 (104) ELT 306 (SC)) and others involving admitted foreign smuggled gold, not domestic GST-taxed sales. Relevant precedents cited by appellant on lack of evidence for smuggling were ignored despite factual similarity. The supplier's ancestral gold explanation was dismissed on baseless assumptions e.g. ancestral gold should be of 22-karat. Further, the Additional Commissioner of Customs exceeded jurisdiction by invalidating GST documents like invoices and GSTR-2A extracts showing cash purchases, which establish domestic nature and demolish smuggling claims. Customs officers lack authority to reject GST statutory records. The order of absolute confiscation is illegal.

30. **Other Errors:**

Penalties under Section 112(a)(b) (acts/omissions rendering goods liable for confiscation; dealing with known goods liable for confiscation) and Section 117 (contravention/abetment/non-compliance) are unwarranted, as no smuggling or knowledge thereof is proven. The transaction was lawful domestic trade under GST invoice, with no Customs violations. Appellant neither smuggled nor knew any offence; supplier affirmed ancestral sourcing. Observations of involvement in smuggling are erroneous, as even departmental theory attributes smuggling by unknown persons, not appellant or supplier. Penalties equal to approximate 25% of value of goods are disproportionate, highhanded, and unrelated to Customs breaches. Alleged irregularities (cash payments, ledger discrepancies) pertain to tax authorities, not justifying Customs action. No GST officer challenged the invoice or returns. The penalties are void and must be set aside.

31. The appellant further submitted that the Additional Commissioner has acted in highhanded and unreasonable manner in imposing penalties of a sum aggregating to Rs.57,50,000/- on the appellant, because no such penalty was justified in the facts of the present case. The penalty imposed is about 25% of the value of the domestically purchased goods, which is high and disproportionate from any standard. The only irregularities that the adjudicating authority could point out in the present case are about the payment in cash and not through banking channels, not maintaining purchase and sales records properly, and not disclosing the source of funds for making payment of high value purchase; but these factors are not violation or contravention of any of the provisions of the Customs Act, nor any non-compliance of any other law for the time being in force. Inadequate details and information in GST returns and not showing purchases and sales fully in the stock register as well as purchase-sales register are not offences under the Customs Act, nor under any other law for the time being in force. The goods have been sold by M/s. B.K. Jewellers under a tax invoice, and the Additional Commissioner of Customs had no jurisdiction to reject or discard a statutory document like a tax invoice issued under the GST law. The jurisdictional GST officers have not taken any action against M/s. B.K. Jewellers in regard to the tax invoice

in question nor for returns filed by them under the GST law. Therefore, the Additional Commissioner of Customs had no jurisdiction to summarily reject and discard the transaction of tax paid supply under a tax invoice. In the facts of the present case, there is no justification for imposing any penalty on the appellant, and penalty of a sum aggregating to Rs.57,50,000/- is on face of it unreasonable, arbitrary, highhanded and disproportionate to the facts of the present case.

32. In the above premises, the appellant submitted that the impugned order about penalty on him is liable to be quashed and set aside with consequential reliefs and benefits including returning and restoring unfinished gold jewellery i.e. 3598.400 grams of gold bangles including cut pieces of various sizes.

Admission of Appeal:

33. In the Appeal Memorandum filed with this office, the Date of communication of the impugned order dated 10.06.2025 has been shown as '13.06.2025'. Whereas, the present appeal has been filed on 04.07.2025. Thus, the appeal has been filed within normal period of 60 days from the date of receipt of impugned order, as stipulated under Section 128(1) of the Customs Act, 1962. Further, the appellant has submitted a self-certified copy of the T.R.6 Challan No. 24/2025 dated 04.07.2025 towards pre-deposit of Rs.4,31,250/- calculated at 7.5% of the penalty amount of Rs.57,50,000/- (55,00,000 + 2,50,000). As the appeal has been filed within time-limit and with pre-deposit as prescribed under Section 129E of the Customs Act, 1962, it has been admitted and being taken up for disposal on merits.

Personal Hearing:

34. Shri Dinesh Hiran has filed applications dated 26.08.2025 and 09.09.2025 requesting to grant early hearing in this matter on the ground that he has borrowed the money for business which has been blocked due to the case booked by Customs and he is suffering from mental & financial hardship since long time.

35. Personal Hearing in this case was held in virtual mode, i.e. through video conference, on 18.09.2025, which was attended by Shri Amal Paresh Dave, Advocate, on behalf of the appellant. He reiterated the written submissions made by them. He further submitted that the Adjudicating Authority has not relied upon any statement or iota of evidence to show that prima facie the goods were made out of smuggled gold from Indo-Bangladesh border. It

is a mere presumption and a passing remark. Also, there is no evidence or statement to show that the Appellant had any knowledge whether the goods supplied by the Kolkata based jeweller were made using which gold and whether any smuggled gold was used. Hence the element of knowledge is completely absent for the purpose of imposition of penalty. Further, no evidence to support alleged smuggling is also presented in the proceedings.

Findings:

36. I have carefully gone through the facts of the case and written as well as oral submissions made by or on behalf of the appellant Shri. Dinesh Hiran.

37. I observe that Messrs Glorious Silver Ornaments, a Sole Proprietary Concern of Dinesh Dalchand Hiran has a Special Civil Application No. 11135 of 2024 before Hon'ble High Court of Gujarat and it is pending till date. However, on being enquired, Shri. Paresh Dave, Advocate of the appellant, has sent a letter dated 15.09.2025 informing inter alia that in the writ petition, the main challenge was to the seizure, but the seizure is now converted into absolute confiscation by virtue of OIO dated 10.06.2025 and the said adjudication order has not challenged before the High Court. Therefore, he informed that the proceedings before the Gujarat High Court do not come in deciding the present appeal in accordance with law.

38. Vide the impugned order, the seized goods have been ordered for absolute confiscation and penalties have been imposed on Shri. Dinesh Hiran, Shri. Bal Kishan Soni and Shri. Kamal Soni. Out of the said noticees, Shri. Dinesh Hiran has filed the present appeal. Whereas, Shri. Bal Kishan Soni and Shri. Kamal Soni have not filed any appeal with this office against the impugned order till date. Therefore, in the present order, no discussion is required to be made and no order is required to be passed in respect of imposition of penalties on Shri. Bal Kishan Soni and Shri. Kamal Soni.

39. The issue, which is to be decided in the present appeal, is whether the impugned order, to the extent is orders absolute confiscation of seized crude jewellery of gold valued at Rs.2,29,72,186/- and imposes penalties of Rs.55,00,000/- under Section 112 and Rs.2,50,000/- under Section 117 of the Customs Act, 1962, on Shri Dinesh Hiran is legal and proper, or not.

40. The first argument put forth by the appellant is that the transaction made by him was a domestic transaction and so, the provisions of the Customs Act, 1962, are not applicable. In this regard, I find that Section 120(1) of said Act provides that smuggled goods

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may be confiscated notwithstanding any change in their form. Therefore, I am of the view that even though the appellant has procured the goods domestically, i.e. from Kolkata, it can be confiscated under the provisions of Customs Act, 1962, if it is found to have been made from smuggled gold.

41. The second argument of the appellant is that the impugned order has been passed on presumptions and inference without any evidence. I do not agree with the same. I find that DRI has conducted extensive investigation in this case including analysing forensic data retrieved from mobile phone of Shri. Dinesh Hiran. Statements of various persons including Shri. Bal Kishan Soni, Proprietor of M/s. B. K. Jewellers, Kolkata and Shri. Dinesh Hiran ('appellant'), Proprietor of M/s. Glorious Silver Ornaments have been recorded under the provisions of Section 108 of the Customs Act, 1962. It is settled that Customs officers are not Police officers and the Statement recorded before Customs officer can be treated as evidence in quasi-judicial and judicial proceedings. In this regard, the adjudicating authority has relied upon various case law, including the case of Surjeet Singh Chhabra Vs. U.O.I reported in 1997 (89) E.L.T 646 (S.C), in Para 18 of the impugned order, for which I am in agreement.

42. During the investigation, it has been revealed that the appellant had illegally purchased approximately 43 kilo gram gold in the FY 2023-24 from M/s. B. K. Jewellers, Kolkata. The said high value purchases were made entirely in cash. Further, the sales ledger of the seller and the purchase ledger of the buyer/appellant did not reflect entries of the said transactions. Shri. Dinesh Hiran, in his Statement accepted that the said earlier transactions of FY 2023-24 were made in cash. Whereas, Shri. Bal Kishan Soni of M/s. B. K. Jewellers, on being asked about the source of such large quantity of 43 kg gold answered, *"I have no answer to the above said question."* These evidences, among other evidence discussed in the impugned order, clearly indicate that in past Shri. Bal Kishan Soni was engaged in purchase of illegal smuggled gold and sell the same to Shri Dinesh Hiran. As the transactions of gold between them were made in cash without being accounted for in the books of account, it is evident that both of them were knew or had reasons to believe that the goods in question were liable for confiscation under the provisions of the Customs Act, 1962.

43. I have gone through the case laws relied upon by the appellant. I find that none of the case laws covers the situation identical to the situation of the present case. So, I am of the view that the decision relied upon by the appellant cannot be blindly applied to the present case. In this regard, I rely upon the decisions of Hon'ble Supreme Court in the case of in the cases of CCE, Calcutta Vs Alnoori Tobacco Products [2004 (170) ELT 135 (SC)] and

Escorts Ltd. Vs CCE, Delhi-II [2004 (173) ELT 113(SC)] wherein it has been held that circumstantial flexibility, one additional or different fact, may make a world of difference between conclusions in two cases and so, disposal of cases by blindly placing reliance on a decision is not proper. I find that in none of the decisions relied upon by the appellant, the facts and circumstances were identical to the facts and circumstances of the present case and so, the decisions relied upon by the appellant are distinguishable.

44. As regards the situation covered in the present case, I refer the Judgment of the Apex Court in the case of Collector of Customs, Madras and Others Vs. D. Bhoormull reported as 1983 (13) E.L.T. 1546 (S.C.) in which the Hon'ble Supreme Court has observed that *the prosecution or the Department is not required to prove its case with mathematical precision to a demonstrable degree.* It has also been observed that *"While it is true that no direct evidence of the illicit importation of the goods was adduced by the Department, it had made available to the Collector several circumstances of a determinative character which coupled with the inference arising from the dubious conduct of Baboothmull and Bhoormull, could reasonably lead to conclusion drawn by the Collector, that they were smuggled goods."* In view of the above decision, I am of the view that even though there is no direct evidence showing seized goods made from smuggled gold, the other evidences indicate that the seized goods have been made from the smuggled gold.

45. I find that the provisions of Section 123(2) of the Customs Act, 1962, are squarely applicable to the present case, which are as under (emphasis supplied):

> ***"123. Burden of proof in certain cases.***
>
> *(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, <u>the burden of proving that they are not smuggled goods shall be</u>—*
>
> *(a) in a case where such seizure is made from the possession of any person, —*
>
> *(i) on the person from whose possession the goods were seized; and*
>
> *(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;*
>
> *(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.*

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*(2) **<u>This section shall apply to gold, and manufactures thereof</u>**, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify."*

In view of the above-mentioned statutory provisions, it is clear that in respect of gold and manufactures thereof, the burden of proof to establish that the seized goods are not smuggled goods, is on the person, from whose possession the goods were seized or who claims to be owner thereof. In the present case, the appellant Shri. Dinesh Hiran claims to be owner of the seized goods which are manufactures of gold. Therefore, the burden to establish that the seized goods is not smuggled goods is on him, which he failed to discharge. The appellant failed to produce any evidence showing legal import of the gold from which the seized goods have been manufactured. Therefore, I am of the view that the seized goods are in nature of smuggled goods, which has been rightly ordered to be confiscated vide the impugned order, under the provisions of Section 111(b), 111(d) and 120 of the Customs Act, 1962.

46. The adjudicating authority held that the seized goods fall under the term 'prohibited goods', as defined under the provisions of Section 2(33) of the Customs Act, 1962, as the conditions for legal import were not met. In this regard, he relied upon the ruling of the Hon'ble Supreme Court in the case of *Om Prakash Bhatia* [2003 (155) E.L.T. 423 (S.C.)], wherein it has been held that the goods are to be treated as 'prohibited', if there is failure to fulfil the conditions/restrictions imposed by Government on such import. I agree with this finding of the adjudicating authority. As the seized goods were 'prohibited goods', the impugned order towards absolute confiscation of goods, without giving option to redeem the same on payment of fine under the provisions of Section 125(1) of the Act, is proper and legal, as the adjudicating authority has discretion to offer or not, the option to owner to pay redemption fine in lieu of confiscation for prohibited goods.

47. The appellant has submitted a copy of the Tax Invoice No. 102 dated 14.02.2024 issued by M/s. B K Jewellers in name of his proprietorship firm viz. Glorious Silver Ornaments. In the said Invoice, the amount of IGST @3% has been shown as Rs.6,61,284/-. The appellant has also submitted a copy of his GSTR-2A Statement, in which the said Invoice has been reflected. Thus, it is the claim of the appellant that the transaction was of domestic nature and the provisions of the Customs Act, 1962 are not applicable. In this regard, I find that even though the seized crude jewellery/bangles of gold have been supplied domestically, when they were made out of smuggled gold, the provisions of the Customs Act,

1962, are applicable, particularly in terms of Section 120 (change in form) and Section 123 (burden proof in case of gold).

48. As regards sustainability of penalty of Rs.55,00,000/- imposed on the appellant under the provisions of Section 112 of the Customs Act, 1962, I am of the view that the appellant had reasons to believe that the crude gold jewellery i.e. gold bangles (includes cut pieces) purchased by him were made from smuggled goods and supplied under document showing wrong purity of gold i.e. 916/22 karat, instead of the correct purity 995/24 karat. Further, payment towards the purchase value of huge amount of approximately Rs.2.20 crore was claimed to have been made by the appellant by cash through Angadiyas bypassing the banking channel. These circumstantial evidences strongly indicate that the appellant was aware that the goods were liable for confiscation under the provisions of Customs Act, 1962. As the appellant has dealt with smuggled goods, for which he had reasons to believe that it was liable for confiscation, I am of the view that the appellant was liable for penalty under the provisions of Section 112 of the Customs Act, 1962, as rightly ordered by the adjudicating authority. As regards the amount of penalty, I observe that in the present case penalty is imposable and imposed under clause (i) of Section 112(a) & (b). As per the said provision, penalty not exceeding the vale of goods can be imposed. In the case on hand, the value of confiscated goods is Rs.2,29,72,186/- for which there is no dispute. Whereas, the adjudicating authority has imposed a penalty under Section 112(a)(i) and 112(b)(i) amounting to Rs.55,00,000/-, which I find as reasonable considering the role played by the appellant.

49. As regards penalty of Rs.2,50,000/- imposed under Section 117 of the Customs Act, 1962, I find that the appellant Shri. Dinesh Hiran, along with Shri. Bal Kishan Soni, fabricated records by omitting the actual purchases and sales from their respective ledgers and balance sheets and made high value transactions on cash basis. They have also intentionally mis-declared purity of gold. Therefore, I am of the view that the penalty imposed on the appellant under the provisions of Section 117 is sustainable.

50. In view of the above facts and findings, I am of the view that the impugned order passed by the adjudicating authority in respect of the appellant is legal and proper and so, it is required to be upheld. Accordingly, I pass the following order:

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Order

I reject the appeal filed by Shri Dinesh Hiran and uphold the impugned order to the extent it relates to him.

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

F.No. S/49-126/CUS/AHD/JULY/25-26 Date: 19.09.2025

By E-mail (As per Section 153(1)(c) of the Customs Act, 1962)

To
Shri. Dinesh Hiran,
Proprietor of M/s. Glorious Silver Ornaments,
215, 2nd floor, Kanak Chamber, Gandhi Road,
Ahmedabad – 380001.
(email: hiran.dinesh1@gmail.com)

Copy to:

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 Additional Commissioner of Customs, Custom House, Ahmedabad.
(email: cus-ahmd-adj@gov.in)

4. The Deputy/Assistant Commissioner of Customs (Legal), Ahmedabad
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6. Shri. Paresh M. Dave / Shri. Amal P. Dave, Advocate, Ahmedabad.
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7. Guard File.

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