सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), अहमदाबाद, AHMEDABAD,

चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड़ IshwarBhuvan Road,

नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009

दूरभाषक्रमांक Tel. No. 079-26589281

DIN – 20260971MN000019121F

क	फ़ाइलसंख्या FILE NO.	S/49-10/CA-2/CUS/KDL/2024-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत) (UNDER SECTION 128A OF THE CUSTOMS ACT, 1962):	KDL-CUS-000-APP-46-2026-27
ग	पारितकर्ता PASSED BY	Shri Vishwajeet Singh Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.09.2026
ङ	उदभूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	KDL/134/TR/AC/NKC/2024-25 dated 27.09.2024 issued by Assistant Commissioner, Customs House, Kandla.
च	अपीलआदेशजारीकरनेकीदिनांक ORDER- IN-APPEAL ISSUED ON:	30.09.2026
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Assistant Commissioner of Customs (UB), O/o The Commissioner of Customs, New Customs Building, Nr. Balaji Temple, Kandla, Kutch. Respondent: Shri Vijay Devraj Kannad, Near Sai Baba Mandir, At: Durgapur, Tal: Mandvi – 370465, Dist. Kutch, Gujarat.

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागयाहै.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्कअधिनियम 1962 कीधारा 129 डीडी (1) (यथासंशोधित) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआदेशकीप्राप्तिकीतारीख से 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन),वित्तमंत्रालय, (राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकतेहै.
	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.
	निम्नलिखितसम्बन्धितआदेश/Order relating to :
(क)	बैगेज़केरूपमेंआयातितकोईमाल.
(a)	any goods imported on baggage.

(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.
(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)	सीमाशुल्कअधिनियम, 1962 केअध्यायX तथाउसकेअधीनबनाएगएनियमोंकेतहतशुल्कवापसीकीअदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगीऔरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :
	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)	कोर्टफीएक्ट,1870केमदसं.6 अनुसूची 1 केअधीननिर्धारितकिएगएअनुसारइसआदेशकी 4 प्रतियां,जिसकीएकप्रतिमेंपचासपैसेकीन्यायालयशुल्कटिकटलगाहोनाचाहिए.
(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)	सम्बद्धदस्तावेज़ोंकेअलावासाथमूलआदेशकी 4 प्रतियां,यदिहो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षणकेलिएआवेदनकी 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षणआवेदनदायरकरनेकेलिएसीमाशुल्कअधिनियम, 1962 (यथासंशोधित) मेंनिर्धारितफीसजोअन्यरसीद,फीस,दण्ड,जब्तीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/-(रूपएदोसौमात्र)यारु.1000/- (रूपएएकहज़ारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां. यदिशुल्क,मांगागयाब्याज,लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.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.	मदसं. 2 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बंधमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसीमाशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं
	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, केंद्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ — **Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरीमंज़िल,बहुमालीभवन,निकटगिरधरनगरपुल,असारवा,अहमदाबाद-380016 — 2nd Floor, BahumaliBhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन,सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्नहोनेचाहिए-
	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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपए याउससेकमहोतोएकहज़ाररुपए.
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसे अधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो;पांचहज़ाररुपए
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपए सेअधिकहोतो;दसहज़ाररुपए.
(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)	इसआदेशकेविरुद्धअधिकरणकेसामने,मांगेगएशुल्कके 10% अदाकरनेपर,जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं,यादंडके 10% अदाकरनेपर,जहांकेवलदंडविवादमेंहै,अपीलरखाजाएगा।
(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.	उक्तअधिनियमकीधारा **129** (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्नहोनेचाहिए.
	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.

कार्यालय आयुक्त (अपील), सीमा शुल्क अहमदाबाद.

ORDER-IN-APPEAL

1. The present appeal has been filed by the Assistant Commissioner of Customs (UB), Custom House, Kandla (hereinafter referred to as "the appellant"), under Section 129D(4) of the Customs Act, 1962, pursuant to Review-cum-Authorisation Order No. 12/OIO/2024-25 dated 23.12.2024 passed by the Commissioner of Customs, Custom House, Kandla, under Section 129D(2) of the Customs Act, 1962, against Order-in-Original No. KDL/134/TR/AC/NKC/2024-25 dated 27.09.2024 (hereinafter "the impugned order"), passed by the Assistant Commissioner, Custom House, Kandla (hereinafter "the adjudicating authority"), in the case of Shri Vijay Devraj Kannad (hereinafter "the respondent").

BRIEF FACTS OF THE CASE

2. Briefly stated, the facts of the case are that the respondent, an Indian citizen holding Passport No. H7327317, valid till 10.09.2027, arrived in India from Muscat, Oman on 24.02.2024, and submitted a Transfer of Residence (TR) claim on 18.09.2024 for clearance of unaccompanied baggage declared as 'Old clothes and Personal Effects' valued at Rs. 1,88,200/-, stuffed in Container No. GNLU8329854/40", Seal No. UFL269712, shipped vide Bill of Lading No. WINSOHIXY31324 dated 19.08.2024 and trans-shipped to M/s A.V. Joshi & Co., CFS, Gandhidham. The respondent sought duty-free clearance of the said goods as 'personal effects and used household cargo' under the Baggage Rules, 2016, on the footing of settlement in India after a qualifying period of stay abroad, and executed an authority in favour of Shri Valji Chetandas Sadhu to act on his behalf during examination.

2.1. The said container was earmarked for scanning, but could not be scanned as the scanner was not working. In the meantime, the Assistant Commissioner (SIIB), Custom House, Kandla, vide letter dated 18.09.2024, requested that the container be held for examination. On examination, SIIB found 497 packages in all, of which 485 packages comprised old and used household items, while the remaining 12 packages contained 159 pieces of old and used laptops without charging cable. Since import of second-hand laptops is restricted, and permissible only against a valid Authorisation under Para 2.31 of the Foreign Trade Policy, 2023 read with Notification No. 13/2024-25 dated 20.05.2024 — no such Authorisation having been produced by the respondent — the said 12 packages were placed under seizure vide panchnama dated 22.09.2024.

2.2. SIIB got the goods valued through Shri Anwar Y. Kukad, Government-approved valuer, who, vide certificate dated 23.09.2024, assessed the fair value of the 485 packages (household items) at Rs. 3,05,000/- and of the 12 packages (old and used laptops) at Rs. 2,62,050/-, aggregating Rs. 5,67,050/-, as against the value of Rs. 1,88,200/- declared by the respondent.

2.3. The respondent, vide undertaking dated 23.09.2024 furnished in respect of the entire consignment covered under Bill of Lading No. WINSOHIXY31324 dated 19.08.2024, agreed to bear responsibility for, and to pay, all Customs duty, fine and penalty that may arise, and requested waiver of Show Cause Notice and personal hearing in the matter.

2.4. The adjudicating authority thereafter passed the impugned Order-in-Original No. KDL/134/TR/AC/NKC/2024-25 dated 27.09.2024 (SCN and personal hearing having been waived), whereunder, confining the adjudication to the 485 packages only: (a) the TR/Baggage Rules benefit was denied, and the declared value rejected, on the ground that a single passenger bringing goods including restricted items (old and used laptops) could not be treated as bona fide unaccompanied baggage, in terms of Section 79 of the Customs Act, 1962, the Baggage Rules, 2016, and CBEC Circular No. 35/2007-Customs dated 28.09.2007; (b) the value of the goods in the 485 packages was re-determined at Rs. 3,05,000/-, being the fair value ascertained by the Government-approved valuer, under Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962; (c) Customs duty of Rs. 1,17,425/- (Rs. 1,06,750/- as BCD and Rs. 10,675/- as Social Welfare Surcharge) was confirmed on the re-determined value; (d) the said

goods (485 packages) were held liable to confiscation under Section 111(m) of the Customs Act, 1962 for mis-declaration of value, with an option to redeem the same on payment of a fine of Rs. 30,500/- under Section 125; and (e) a penalty of Rs. 15,000/- was imposed on the respondent under Section 112(b) of the Customs Act, 1962.

2.5. The impugned order contains no discussion, finding, or operative direction whatsoever in respect of the 12 packages containing 159 pieces of old and used laptops that had been separately seized vide panchnama dated 22.09.2024.

2.6. Being of the view that the impugned order is not legal and proper, the Commissioner of Customs, Custom House, Kandla, in exercise of powers under Section 129D(2) of the Customs Act, 1962, passed Review-cum-Authorisation Order No. 12/OIO/2024-25 dated 23.12.2024, directing/authorising the Assistant Commissioner (UB), Custom House, Kandla, to file an appeal against the impugned order before the Commissioner of Customs (Appeals), Ahmedabad. Pursuant thereto, the present appeal was filed in Form C.A.-2 vide letter dated 08.01.2025 (received in this office on 09.01.2025).

GROUNDS OF APPEAL

3. The Department has challenged the impugned order, essentially, on the following grounds: (A) the adjudicating authority withheld a total of 497 packages for examination, but the impugned order discusses and disposes of only 485 packages, remaining silent about the remaining 12 packages; (B) the examination of the said 12 packages revealed 159 pieces of old and used laptops — restricted goods — seized vide panchnama dated 22.09.2024, and the impugned order is silent about this aspect as well; (C) since the respondent is found to have imported restricted/prohibited goods, such goods are liable to confiscation under Section 111 and the respondent is liable to penalty under Chapter XIV, including Section 112, of the Customs Act, 1962, no such penalty having been imposed in the impugned order in respect of the said goods; and (D) the adjudicating authority failed to appreciate that the household items in the 485 packages, the benefit of TR having been denied to them, are also liable to be treated as liable to confiscation under Section 111(d) of the Customs Act, 1962, and that the fine and penalty imposed are not proportionate to the gravity of the offence. On these grounds, the Department has prayed that the impugned order be set aside and the matter remanded back to the adjudicating authority.

PERSONAL HEARING

4. The appeal memorandum was forwarded to the respondent, vide this office letter dated 23.04.2025, In adherence Principles of audi alteram partem, personal hearings were scheduled on 13.01.2026, 10.06.2026, 07.07.2026, 22.07.2026, 29.07.2026 and 03.08.2026. The record placed before me does not contain any written comments filed by the Respondent in response to the appeal memorandum, nor any material indicating whether the Respondent, or its authorised representative, participated in the personal hearing so fixed. In the absence of any such submissions on file, and there being no request on record for adjournment or further time, I proceed to decide this appeal on the basis of the material available on record, the Respondent having admittedly been afforded due opportunity of being heard.

DISCUSSION AND FINDINGS

5. Before going into the merits of the case, it is observed that the impugned order dated 27.09.2024 was reviewed by the Commissioner of Customs, Custom House, Kandla, under Section 129D(2) of the Customs Act, 1962, vide Review-cum-Authorisation Order No. 12/OIO/2024-25 dated 23.12.2024, i.e., within the period of three months prescribed under Section 129D(3) of the Customs Act, 1962. The present appeal, filed pursuant thereto under Section 129D(4), was received in this office on 09.01.2025, i.e., within the further period of one month prescribed under Section 129D(4) from the date of the said review order. The appeal is, accordingly, timely filed and is in order; no question of condonation of delay arises.

6. I have gone through the facts of the case available on record, the grounds of the departmental appeal, and the impugned order. The core issue to be decided in the present appeal is whether the impugned order, having confined the adjudication to only 485 of the total 497 packages examined and having

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remained silent on the confiscation, redemption and penal liability in respect of the remaining 12 packages (159 pieces of old and used laptops) seized vide panchnama dated 22.09.2024, can be sustained, or whether it is required to be set aside and the matter remanded to the adjudicating authority for fresh adjudication de novo of the entire consignment.

7. I have carefully perused the impugned order, the grounds of the departmental appeal, the Review-cum-Authorisation Order dated 23.12.2024, and the material on record.

7.1. It is not in dispute that the consignment covered under Bill of Lading No. WINSOHIXY31324 dated 19.08.2024 comprised 497 packages in all, which were examined by the SIIB and placed under detention/seizure. Of these, 485 packages comprised old and used household items and personal effects, while the remaining 12 packages contained 159 pieces of old and used laptops without charger — goods restricted for import except against a valid Authorisation under Para 2.31 of the Foreign Trade Policy, 2023 read with Notification No. 13/2024-25 dated 20.05.2024 — which were seized vide panchnama dated 22.09.2024, no such Authorisation having been produced by the respondent.

7.2. Adjudicating authority in the impugned order proceeded to determine the value, duty, confiscation, redemption and penalty in respect of those 485 packages alone. The impugned order records no discussion, finding or operative direction whatsoever in respect of the 12 packages containing 159 pieces of old and used laptops, notwithstanding that these formed part of the same consignment, the same Bill of Lading and the same seizure, and notwithstanding that the respondent's undertaking dated 23.09.2024 — whereby he agreed to bear all Customs duty, fine and penalty and sought waiver of Show Cause Notice and personal hearing — covered the consignment as a whole, without distinguishing between the two sets of packages. This grievance of the Department, at grounds (A) and (B), is well-founded. An order adjudicating a seizure must speak to the fate of the entirety of the goods seized; it cannot dispose of a part while leaving a substantial portion of the seized goods — here, restricted goods valued by the Government-approved valuer at Rs. 2,62,050/-, higher than the household items themselves — wholly undetermined.

7.3. The eligibility or otherwise of the respondent to the benefit of Transfer of Residence in respect of the consignment as a whole, the confiscation of the 12 packages of restricted laptops and of the goods in the 485 packages, the option of redemption, if any, under Section 125, the valuation of the goods, and the quantum of duty, fine and penalty in respect of the entire consignment, are all matters requiring findings of fact and law that have not been recorded by the adjudicating authority. It would not be appropriate for this appellate forum to record such findings for the first time in appeal, particularly as the respondent has not, in the present proceedings, had occasion to address these aspects. The interests of justice and the requirements of natural justice are best served by remitting the entire matter to the adjudicating authority for fresh adjudication de novo, after affording the respondent a proper opportunity of being heard.

7.4. Since the matter is being remanded for fresh adjudication of the entire consignment, I refrain from recording any finding on the merits of the valuation, the duty demand, the confiscation, the redemption fine or the penalty. All issues arising in the matter — including the eligibility or otherwise of the respondent to the benefit of Transfer of Residence under the Baggage Rules, 2016, the valuation of the goods, the confiscability of the goods (whether under Section 111(d), Section 111(m) or otherwise), the option of redemption under Section 125, and the quantum of duty, fine and penalty are left open to be decided afresh by the adjudicating authority, uninfluenced by any observation in this order, on the basis of the entire record and after hearing the respondent.

8. For the reasons discussed above, I find that the impugned Order-in-Original No. KDL/134/TR/AC/NKC/2024-25 dated 27.09.2024, having adjudicated only a part of the seized consignment and having failed to deal with the consignment as a whole, is not legal and proper and cannot be sustained. The impugned order is, accordingly, liable to be set aside in its entirety and the matter remanded to the adjudicating authority for fresh adjudication de novo. Therefore, I find that remitting the case to the proper officer for passing proper order becomes sine qua non to meet the

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ends of justice. Accordingly, the case is required to be remanded back, in terms of sub-section (3) of Section 128A of the Customs Act, 1962, for passing fresh order by the proper officer under Section 17(5) of the Customs Act, 1962 by following the principles of natural justice. In this regard, I also rely upon the judgment of Hon'ble High Court of Gujarat in case of Medico Labs – 2004 (173) ELT 117 (Guj.), judgment of Hon'ble Bombay High Court in case of Ganesh Benzoplast Ltd. [2020 (374) E.L.T. 552 (Bom.)] and judgments of Hon'ble Tribunals in case of Prem Steels P. Ltd. [2012-TIOL-1317-CESTAT-DEL] and the case of Hawkins Cookers Ltd. [2012 (284) E.L.T. 677(Tri. – Del)] wherein it was held that Commissioner (Appeals) has power to remand the case under Section-35A(3) of the Central Excise Act, 1944 and Section-128A(3) of the Customs Act, 1962. The impugned order is, accordingly liable to be set aside in its entirety and the matter is remanded to the adjudicating authority for fresh adjudication de novo.

ORDER

9. In view of the foregoing:

9.1. I set aside the impugned Order-in-Original No. KDL/134/TR/AC/NKC/2024-25 dated 27.09.2024 passed by the Assistant Commissioner, Custom House, Kandla, in its entirety and the matter is remanded to the adjudicating authority for denovo adjudication.

9.2. It is clarified that no final opinion is expressed and all issues on facts and law are kept open for determination by the adjudicating authority.

9.3. The appeal filed by the Department is allowed by way of remand in the above terms.

Vishwajeet Singh
30.09.2026.

(Vishwajeet Singh)
Commissioner of Customs (Appeals),
Ahmedabad

30.09.2026

सीमा शुल्क (अपील), अहमदाबाद

ATTESTED
अधीक्षक/SUPRERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD

S/49-10/CA-2/CUS/KDL/2024-25

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1. Shri Vijay Devraj Kannad, Near Sai Baba Mandir, At: Durgapur, Tal: Mandvi – 370465, Dist. Kutch, Gujarat.
2. The Assistant Commissioner of Customs (UB), Custom House, Kandla – Appellant.
3. The Commissioner of Customs, Custom House, Kandla.
4. The Chief Commissioner of Customs, Gujarat Zone, Custom House, Ahmedabad.
5. Guard File.