



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

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

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

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दूरभाषक्रमांक Tel. No. 079-26589281

DIN - 20250471MN000000ED70

क	फाइलसंख्या FILE NO.	S/49-224, 225, 227/CUS/AHD/23-24
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-02 to 04-25-26
ग	पारितकर्ता PASSED BY	Shri Akhilesh Kumar Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	02.04.2025
ङ	उद्भूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	1. ITC Case No. 442/2023-24, dated 06.05.2023 2. ITC Case No. 444/2023-24, dated 06.05.2023 3. ITC Case No. 445/2023-24, dated 06.05.2023
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	02.04.2025
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	(i) Shri Girdhari K Hassija, Resi – 10, Neel Sarita, S. V. Road, Khar (West), Mumbai. (ii) Shri Ranjit Narayan Kanojia, Resi – Block No. 1762, R. No. 1, Ullahasnagar, Maharashtra - 421005.

		(iii) Shri Surjit Singh Bindra, Resi – B.I.No. 2/20, Sardar Nagar, V.P. Nagar, Off Rawli Hill Sion (East), Mumbai – 400037.
1.	यह प्रतिउसव्यक्तिके निजी उपयोगके लिए मुफ्तमें 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.	सीमा शुल्क अधिनियम 1962 की धारा 129 डीडी (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 हैं.	
	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)	बैगेज के रूप में आयातित कोई माल.	
(a)	any goods imported on baggage.	
(ख)	भारत में आयात करने हेतु कि सीवाहन 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 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)	सीमा शुल्क 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 नियम आवली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उसके 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 दस्तावेजों 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 सीमा शुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु. 1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और 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.	<p>मदसं. 2</p> <p>केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बन्धमेंयदि कोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसीमाशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफॉर्मसी. ए. -3 मेंसीमाशुल्क, केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकतेहैं</p>				
	<p>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 :</p>				
	<table border="1"> <tr> <td>सीमाशुल्क, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण, पश्चिमीक्षेत्रीयपीठ</td><td>Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench</td></tr> <tr> <td>दूसरीमंजिल, बहुमालीभवन, निकटगिरधरनगरपुल, असारवा, अहमदाबाद-380016</td><td>2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td></tr> </table>	सीमाशुल्क, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण, पश्चिमीक्षेत्रीयपीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench	दूसरीमंजिल, बहुमालीभवन, निकटगिरधरनगरपुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण, पश्चिमीक्षेत्रीयपीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench				
दूसरीमंजिल, बहुमालीभवन, निकटगिरधरनगरपुल, असारवा, अहमदाबाद-380016	2 nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	<p>सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए (6) केअधीन, सीमाशुल्कअधिनियम, 1962 कीधारा 129 ए(1)केअधीनअपीलकेसाथनिम्नलिखितशुल्कसंलग्रहोनेचाहिए-</p>				
	<p>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 -</p>				
(क)	<p>अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहजाररूपए.</p>				
(a)	<p>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;</p>				
(ख)	<p>अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो; पाँचहजाररूपए</p>				
(b)	<p>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 ;</p>				
(ग)	<p>अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो; दसहजाररूपए.</p>				
(c)	<p>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</p>				
(घ)	<p>इसआदेशकेविरुद्धअधिकरणकेसामने, मांगेगएशुल्कके 10% अदाकरनेपर, जहांशुल्कयाशुल्कएवंदंडविवादमेंहैं, यादंडके 10% अदाकरनेपर, जहांकेवलदंडविवादमेंहै, अपीलरखाजाएगा।</p>				
(d)	<p>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.</p>				
6.	<p>उक्तअधिनियमकीधारा 129 (ए) केअन्तर्गतअपीलप्राधिकरणकेसमक्षदायरप्रत्येकआवेदनपत्र- (क) रोकआदेशकेलिएयागलतियोंकोसुधारनेकेलिएयाकिसीअन्यप्रयोजनकेलिएकिएगएअपील : - अथवा (ख) अपीलयाआवेदनपत्रकाप्रत्यावर्तनकेलिएदायरआवेदनकेसाथरुपयेपाँचसौकाशुल्कभीसंलग्रहोनेचाहिए.</p>				
	<p>Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-</p> <p>(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or</p> <p>(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.</p>				

ORDER-IN-APPEAL

Three appeals have been filed by the appellants (Details as per Table - A below) in terms of Section 128 of the Customs Act, 1962 against the ITC Case No. (Details as per Table-A) (hereinafter referred to as "the impugned orders") passed by the Deputy Commissioner, SVP International Airport, Ahmedabad (hereinafter referred to as "the adjudicating authority").

Table A

Sr. No.	Appeal No	Name of appellant	The appellant hereinafter referred to as	ITC Case No.
01	S/49- 224/CUS/AHD/23-24	Shri Girdhari K Hassija, Resi - 10, Neel Sarita, S. V. Road, Khar (West), Mumbai	Appellant -1	ITC Case No. 442/2023-24, dated 06.05.2023
02	S/49- 225/CUS/AHD/23-24	Shri Ranjit Narayan Kanojia, Resi - Block No. 1762, R. No. 1, Ullahasnagar, Maharashtra - 421005	Appellant -2	ITC Case No. 444/2023-24, dated 06.05.2023
03	S/49- 227/CUS/AHD/23-24	Shri Surjit Singh Bindra, Resi - B.I.No. 2/20, Sardar Nagar, V.P. Nagar, Off Rawli Hill Sion (East), Mumbai - 400037	Appellant -3	ITC Case No. 445/2023-24, dated 06.05.2023

2. Briefly stated, facts of the case are that the baggage of all the three appellants, who had arrived from Dubai by Flight No SG 16, on 05.05.2023, at SVP International Airport, Ahmedabad, were examined by the Customs Officers which resulted in recovery of Gold Chain, Gold Ring, Cigarettes Boxes and Tobacco as per details given in Table -B below:

Table -B

Appellant	Description of goods	Value (in Rs)
Appellant -1	One Gold Chain, One Gold Ring totally weighing 134.03 grams	7,07,430/-
	50 Cigarettes Boxes	2,00,000
	160 pieces Tobacco	20,000/-

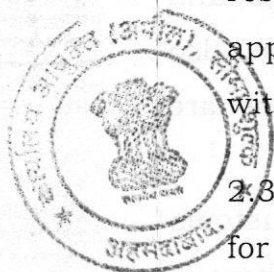
		Total Rs 9,27,430/-
Appellant -2	One Gold Chain weighing 100 grams	5,27,814/-
	50 Cigarettes Boxes	2,00,000/-
	160 pieces Tobacco	20,000/-
		Total Rs 7,47,814/-
Appellant -2	One Gold Chain, One Gold Ring totally weighing 134 grams	7,07,271/-
	48 Cigarettes Boxes	1,92,000/-
	160 pieces Tobacco	20,000/-
		Total Rs 9,19,271/-

2.1 The goods as detailed in Table B were not declared and were restricted / prohibited goods. Cigarettes and Tobacco were without pictorial warning. Thus, the goods cannot be treated as bonafide baggage. Therefore, they were liable for confiscation under Sections 111(d), (1), (m) & (o) read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992.

2.2 The Charges have been orally communicated to the appellants in respect of the goods mentioned at Table B imported by the respective appellants. The appellants requested that order in the case may be passed without issue of show cause notices to them.

2.3 The Adjudicating authority, vide the impugned orders, has ordered for absolute confiscation of Cigarettes and Tobacco as mentioned in Table B under Section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962, read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992.

2.4 The Adjudicating authority, vide the impugned orders, has ordered for confiscation of Gold Chain and Gold Ring as mentioned in Table C below under Section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962, read with Section 3(3) of the Foreign Trade (Development & Regulation) Act, 1992 but allowed the appellants an option to pay fine as detailed in Table C below in lieu of confiscation under Section 125 of the Customs Act, 1962, within 07 days from the receipt of the order in addition to Duty. The adjudicating authority has also imposed penalty on the



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appellants under Section 112(a) of the Customs Act, 1962, as detailed in Table C below.

Table C

Appellant	Description of Goods	Value (In Rs)	Redemption Fine (In Rs)	Penalty (In Rs)
Appellant -1	One Gold Chain, One Gold Ring totally weighing 134.03 grams	7,07,430/-	1,50,000/-	70,743/-
Appellant -2	One Gold Chain weighing 100 grams	5,27,814/-	1,00,000/-	50,000/-
Appellant -3	One Gold Chain, One Gold Ring totally weighing 134 grams	7,07,271/-	1,50,000/-	70,000/-

3. Being aggrieved with the impugned orders, the appellants have filed the present appeal and mainly contended that;

- The impugned order is illegal, improper, arbitrary and incorrect both on facts as well as Law and hence deserves to be quashed, and set aside, both in so far as order for absolute confiscation as also the order for imposition of Redemption fine and Penalties are concerned.
- Coming to the Redemption of the goods under section 125 Customs Act 1962, the Adjudicating Authority, while admitting that there is no option to the Adjudicating Authority if the goods are not prohibited not restricted, but to release the goods on payment of redemption fine. The adjudicating authority has imposed redemption fine which is very high near about 21% of tariff value and the penalty is also very high about 10% u/s 112(a)&(b) of the Custom Act. In present case the natural justice as per law is not given. The redemption fine and penalty is too high as per law. In support, the appellants have relied upon the decision in the case of M/s Sai International & others (Appeal No. C/526-541/2007 & C/656/2008).

- The Ld. Adjudicating Authority must be consistent while deciding similar cases, to uphold the Fundamental Right to Equality enshrined in Article 14 of the Constitution of India.

4. Shri Rishikesh Mehra, Advocate, appeared for personal hearing on 26.03.2025 on behalf of the appellants. He reiterated the submissions made in the respective appeal memorandum. He submitted that he is not contesting the confiscation of Cigarettes and Tobacco but only contesting for quantum of redemption fine and penalty in respect seized gold.

5. I have gone through the facts of the case available on record, and the grounds of appeal. It is observed that the issues to be decided in the present appeal are as under;

(a) Whether the quantum of Redemption Fine as detailed in Table C imposed in the impugned orders for redeeming confiscated gold chains and gold ring as detailed in Table C under Section 125 of Customs Act, 1962, in the facts and circumstances of the case, is legal and proper or otherwise and;

(b) Whether the quantum of penalty as detailed in Table C imposed on the appellants, under Section 112(a) of the Customs Act, 1962, in the facts and circumstances of the case, is legal and proper or otherwise.

6. Before going into the merits of the case, it is observed that the present appeals, have been filed beyond normal period of 60 days but within the condonable period of 30 days as stipulated under Section 128(1) of the Customs Act, 1962. Appellants have submitted that they were out of station and their health was not good and therefore the appeals could not be filed in time and there is delay of 07 days in filing the appeals. The appellants have requested to condone the delay of 07 days which was not caused due to any intentional misconduct. Therefore, taking a lenient view to meet the end of justice, I allow the appeals, as admitted condoning the delay in filing the appeals beyond the normal period of 60 days under proviso to the Section 128(1) of the Customs Act, 1962

7. It is observed that, baggage of the appellants, who had arrived from Dubai by Flight No SG 16, on 05.05.2023, at SVP International Airport, Ahmedabad, were examined by the Customs Officers which resulted in recovery of Gold Chain, Gold Ring, Cigarettes Boxes and Tobacco as per details given in Table -B above. The goods as detailed in Table B were not declared and were restricted / prohibited goods. Cigarettes and Tobacco were without pictorial warning. Thus, the goods cannot be treated as



bonafide baggage. Therefore, Cigarettes and Tobacco without pictorial warning were confiscated absolutely by the adjudicating authority. The Adjudicating authority, vide the impugned orders, has ordered for confiscation of Gold Chain and Gold Ring as mentioned in Table C but allowed the same to be redeemed on payment of redemption fine under Section 125 of the Customs Act, 1962, and also imposed penalty under Section 112(a) of the Customs Act, 1962. There is no disputing the facts that the appellants had not declared possession of Gold Chain, Gold Ring, Cigarettes and Tobacco without pictorial warning at the time of their arrival in India when asked to do. Thereby, the appellants have violated the provisions of Section 77 of the Customs Act, 1962 read with Regulation 3 of the Customs Baggage Declaration Regulations, 2013. These facts are not disputed. Therefore, the confiscation of Gold Chain, Gold Ring, Cigarettes and Tobacco without pictorial warning by the adjudicating authority was justified as the appellants had not declared the same as required under Section 77 of the Customs Act, 1962. Since the confiscation of Gold Chain, Gold Ring, Cigarettes and Tobacco without pictorial warning is upheld, the appellants had rendered themselves liable for penalty under Section 112(a) of the Customs Act, 1962.

7.1 It is observed that the appellants are not contesting the absolute confiscation of Cigarettes and Tobacco. The appellants are in the appeal only for the quantum of redemption fine imposed in respect of redeeming seized gold and penalty. Hence, my finding will be restricted to the quantum of redemption fine and penalty.

7.2 It is observed that the adjudicating authority using his discretion gave an option to the appellant to redeem the seized gold chain and gold ring on payment of redemption fine as detailed in table C above as provided under Section 125 of the Customs Act, 1962. The appellant in the appeal before me has not submitted any ground for consideration for reduction in the quantum of redemption fine. The appellant has made a bald submission that the quantum of redemption fine is very high without any justification. The appellant has not raised any ground challenging the quantum of redemption fine imposed by the adjudicating authority. Thus, in my considered view, the adjudicating authority after judiciously exercising his discretion had imposed redemption fine as detailed in Table C above in lieu of confiscation of seized gold.

7.3 Further, in respect of imposition of penalty as detailed in Table C above under Section 112(a) of the Customs Act, 1962, for non-declaration of Gold Chain, Gold Ring, Cigarettes and Tobacco, it is observed that the

appellants have not raised any ground for reduction in penalty. The appellants have not made any request along with any ground for reduction in penalty during personal hearing also. It is observed that the appellants had attempted to bring Gold Chain, Gold Ring, Cigarettes and Tobacco in violation of the Baggage Rules and Foreign Trade Policy as discussed above. Thus, I am of the considered view, that the penalty imposed on the appellant as detailed in Table C above under Section 112(a) of the Customs Act, 1962, in the impugned order by the adjudicating authority, is appropriate as per provisions of Section 112(a) of the Customs Act, 1962 and commensurate with the omissions and commissions of the appellants. Therefore, there is no infirmity in the impugned order and the same is upheld.

8. In view of the above, the appeals filed by the appellants, as detailed in Table A above, are dismissed.



[Signature]
 2nd April, 2025.
 (AKHILESH KUMAR)
 COMMISSIONER (APPEALS)
 CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.Nos. S/49-224, 225, 227/CUS/AHD/2023-24
 To, *19*

Dated -02.04.2025

- (i) Shri Girdhari K Hassija,
 Resi - 10, Neel Sarita, S. V. Road,
 Khar (West), Mumbai,
- (ii) Shri Ranjit Narayan Kanojia,
 Resi - Block No. 1762, R. No. 1,
 Ullahasnagar, Maharashtra - 421005,
- (iii). Shri Surjit Singh Bindra, Resi - B.I.No. 2/20,
 Sardar Nagar, V.P. Nagar, Off Rawli Hill Sion (East),
 Mumbai - 400037
- (iv) Rishikesh J Mehra, B/1103, Dev Vihaan,
 Behind 3rd Eye Residency, Motera Stadium Road,
 Motera, Sabarmati, Ahmedabad-380005,

સાચીકરણ/ATTESTED
[Signature]
 અધીક્ષક/SUPERINTENDENT
 સીમા શુલ્ક (અપીલ), અમદાવાદ.
 CUSTOMS (APPEALS), AHMEDABAD.

Copy to:

- ✓ 1. The Principal Chief Commissioner of Customs Gujarat, Customs House, Ahmedabad.
2. The Principal Commissioner of Customs, Customs, Ahmedabad.
3. The Deputy/Assistant Commissioner of Customs, SVP International Airport, Ahmedabad.
4. Guard File

