



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), अहमदाबाद AHMEDABAD,  
चौथी मंज़िल 4th Floor, हडकोभवनHUDCO Bhavan, ईश्वर भुवन रोड IshwarBhuvan Road,  
नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
दूरभाषक्रमांक Tel. No. 079-26589281

DIN - 20251071MN000000CFD1

क	फ़ाइलसंख्या FILE NO.	S/49-443/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-286-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	27.10.2025
ङ	उद्भूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	ITC Case No. 511, dated 17.02.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	27.10.2025
छ	अपीलकर्ताकानामवपता NAME AND ADDRESS OF THE APPELLANT:	Shri Kalanther Seiyadhu Ali Mohamed Abdullah, Old No. 86/1, New No. 90/1 East Vanniyar Street, West KK Nagar, Chennai, Pin: 600078, Tamil Nadu, India.

1.	यहप्रतिउसव्यक्तिकेनिजीउपयोगकेलिएमुफ्तमेंदीजातीहैजिनकेनामयहजारीकियागया है।
	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) केअधीननिम्नलिखितश्रेणियोंकेमामलोंकेसम्बन्धमेंकोईव्यक्तिइसआदेशसेअपनेकोआहतमहसूसकरताहोतोइसआ

	देशकीप्राप्तिकीतारीखसे 3 महीनेकेअंदरअपरसचिव/संयुक्तसचिव (आवेदनसंशोधन),वित्तमंत्रालय,(राजस्वविभाग) संसदमार्ग,नईदिल्लीकोपुनरीक्षणआवेदनप्रस्तुतकरसकते 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.	
	निम्नलिखितसम्बन्धितआदेश/Order relating to :	
(क)	बैगेजकेरूपमेंआयातितकोईमाल.	
(a)	any goods imported on baggage.	
(ख)	भारतमेंआयातकरनेहेतुकिसीवाहनमेलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउतारेनगएमालयाउसगन्तव्यस्थानपरउतारेजानेकेलिएअपेक्षितमालउतारेनजानेपरयाउसगन्तव्यस्थानपरउतारेगएमालकीमात्रामेंअपेक्षितमालसेकमीहो.	
(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.	पुनरीक्षणआवेदनपत्रसंगतनियमावलीमेंविनिर्दिष्टप्रारूपमेंप्रस्तुतकरनाहोगाजिसकेअन्तर्गतउसकीजांचकीजाएगी औरउसकेसाथनिम्नलिखितकागजातसंलग्नहोनेचाहिए :	
	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)	सम्बद्धदस्तावेजोंकेअलावासाथमूलआदेशकी 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/- (रूपएएकहजारमात्र),जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां। यदिशुल्क,मांगागयाव्याज,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 केअधीनसूचितमामलोंकेअलावाअन्यमामलोंकेसम्बन्धमेंयदिकोईव्यक्तिइसआदेशसेआहतमहसूसकरताहोतोवेसी माशुल्कअधिनियम 1962 कीधारा 129 ए (1) केअधीनफार्मसी.ए.-3 मेंसीमाशुल्क,केन्द्रीयउत्पादशुल्कऔरसेवाकरअपीलअधिकरणकेसमक्षनिम्नलिखितपतेपरअपीलकरसकते हैं।	
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :	
	सीमाशुल्क, केन्द्रीयउत्पादशुल्कवसेवाकरअपीलियअधिकरण,पश्चिमीक्षेत्रीयपीठ	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench



	दूसरीमंजिल, बहुमालीभवन, निकटगिरधरनगरपुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> 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 )	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएयाउससेकमहोतोएकहजाररुपए.	
(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 )	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपाँचलाखरूपएसेअधिकहोलेकिनरुपयेपचासलाखसेअधिकनहोतो; पाँचहजाररुपए	
(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)	अपीलसेसम्बन्धितमामलेमेंजहांकिसीसीमाशुल्कअधिकारीद्वारामांगागयाशुल्कऔरव्याजतथालगायागयादंडकीरकमपचासलाखरूपएसेअधिकहोतो; दसहजाररुपए.	
(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, जहांशुल्कयाशुल्कएवंडविवादमेहैं, यादंडके 10%अदाकरनेपर, जहांकेवलदंडविवादमेहै, 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.	



ORDER-IN-APPEAL

Shri Kalanther Seiyadhu Ali Mohamed Abdullah, Old No. 86/1, New No. 90/1 East Vanniyar Street, West KK Nagar, Chennai, Pin : 600078, Tamil Nadu, India (hereinafter referred to as "the appellant") has filed the present appeal in terms of Section 128 of the Customs Act, 1962 against ITC Case No. 511, dated 17.02.2024 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, SVP International Airport, Ahmedabad (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, facts of the case are that the baggage of the appellant, who had arrived from Dubai by Indigo Flight No 6E 1478, on 17.02.2024, at SVP International Airport, Ahmedabad, were examined by the Customs Officers which resulted in recovery of I Phone 15 Pro (new), I Phone 13 (refurbished) and Laptops (refurbished) totally valued at Rs 7,86,000/- in commercial quantity as per details given in Table -A below:

**Table -A**

Description of goods	Value (in Rs)
08 I Phone 15 Pro (new)	7,20,000/-
05 I Phone 13 (refurbished)	50,000/-
02 Laptops (refurbished)	16,000/-
Total	7,86,000/-

2.1 The goods as detailed in Table A were not declared and were in commercial quantity and cannot be treated as bonafide baggage, and were in excess of the baggage allowance. 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 appellant in respect of the goods mentioned at Table A imported by him. The appellant requested that order in the case may be passed without issue of show cause notice to him.

2.3 The Adjudicating authority, vide the impugned order, has ordered for absolute confiscation of I phones and Laptops as mentioned in Table A 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. The adjudicating authority has also imposed penalty of Rs. 30,500/- on the appellant under Section 112(a) of the Customs Act, 1962.

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

- The impugned order is a non-speaking order in as much as the detaining officer has not given any specific reasoning for seizing the goods of the appellant. Thus, the impugned order is an arbitrary order passed in gross violation of principles of natural justice. Therefore, it is submitted that the impugned order is not sustainable in the eyes of law and hence, the same is liable to be quashed and set aside.
- The impugned order is against the principles of natural justice as it has been passed ex-parte i.e. without hearing the present appellant and therefore, deserves to be quashed and set aside.
- Seizure of goods has merely been done on the basis of suspicion and therefore the impugned order passed by the Ld. Commissioner deserves to be quashed and set aside.
- The Ld. Authority has erred in passing the impugned order as the Appellant has already deposited the Personal Penalty levied upon him of Rs. 30,500/- has been deposited in respect of ITC Case No. 511 dated 17/02/2024 and therefore, the impugned order requires to be quashed and set aside and the goods may kindly be returned back to the Appellant in larger interest of justice.

4. Shri Rishikesh Mehra, Advocate, appeared for personal hearing on 04.06.2025 on behalf of all the three appellants. He reiterated the submissions made in the appeal memorandum.

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 impugned order directing absolute confiscation of I Phones (new and refurbished) and refurbished laptops under Section 111(d), 111(l), 111(m) and 111(o) of the Customs Act, 1962, in the facts and circumstances of the case, is legal and proper or otherwise;
- (b) Whether the penalty of Rs. 30,500/- imposed on the appellant under Section 112(a) of the Customs Act, 1962, in the facts and circumstances of the case, is legal and proper or otherwise.

6. It is observed that, baggage of the appellant, who had arrived from Dubai by Indigo Flight No 6E 1478, on 17.02.2024, at SVP International Airport, Ahmedabad, were examined by the Customs Officers which

resulted in recovery of I Phones (new and refurbished) and refurbished laptops in commercial quantity as detailed in Table -A above. The goods as detailed in Table A were not declared and were in commercial quantity and cannot be treated as bonafide baggage, and were in excess of the baggage allowance. Therefore, the same were confiscated absolutely by the adjudicating authority. There is no disputing the facts that the appellant had not declared possession of I Phones (new and refurbished) and refurbished laptops in commercial quantity at the time of his arrival in India when asked to do. Thereby, the appellant has 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 I Phones (new and refurbished) and refurbished laptops in commercial quantity by the adjudicating authority was justified as the appellant had not declared the same as required under Section 77 of the Customs Act, 1962. Since the confiscation of I Phones (new and refurbished) and refurbished laptops in commercial quantity is upheld, the appellants had rendered themselves liable for penalty under Section 112(a) of the Customs Act, 1962.

6.1 It is observed that the adjudicating authority in the impugned order has held that the appellant had brought I Phones (new and refurbished) and refurbished laptops in commercial quantity which is restricted. Thus, the goods are liable to confiscation. Therefore, the adjudicating authority had ordered for absolute confiscation of the goods. The finding of the adjudicating authority is as under:

*"Heard the passenger, he admitted that he brought the goods in commercial quantities due to lack of knowledge of Customs Rules. The passenger requested to take lenient view.*

*I find that the passenger brought the goods in commercial quantities, which are liable to absolute confiscation."*

6.2 It is also observed that the Board vide Circular No. 64/96-Cus VI, dated 17.12.1996 issued from F. No. 495/6/96-Cus-IV has in respect of permissibility of free allowance to passengers when the whole of the goods or a part of the goods of their baggage is treated to be imported in commercial quantity has clarified that import of the consumer goods in commercial quantity is not permissible even in the present EXIM Policy and in addition they are not to be treated as part of the bona fide baggage. Therefore, they would be liable to be adjudicated.

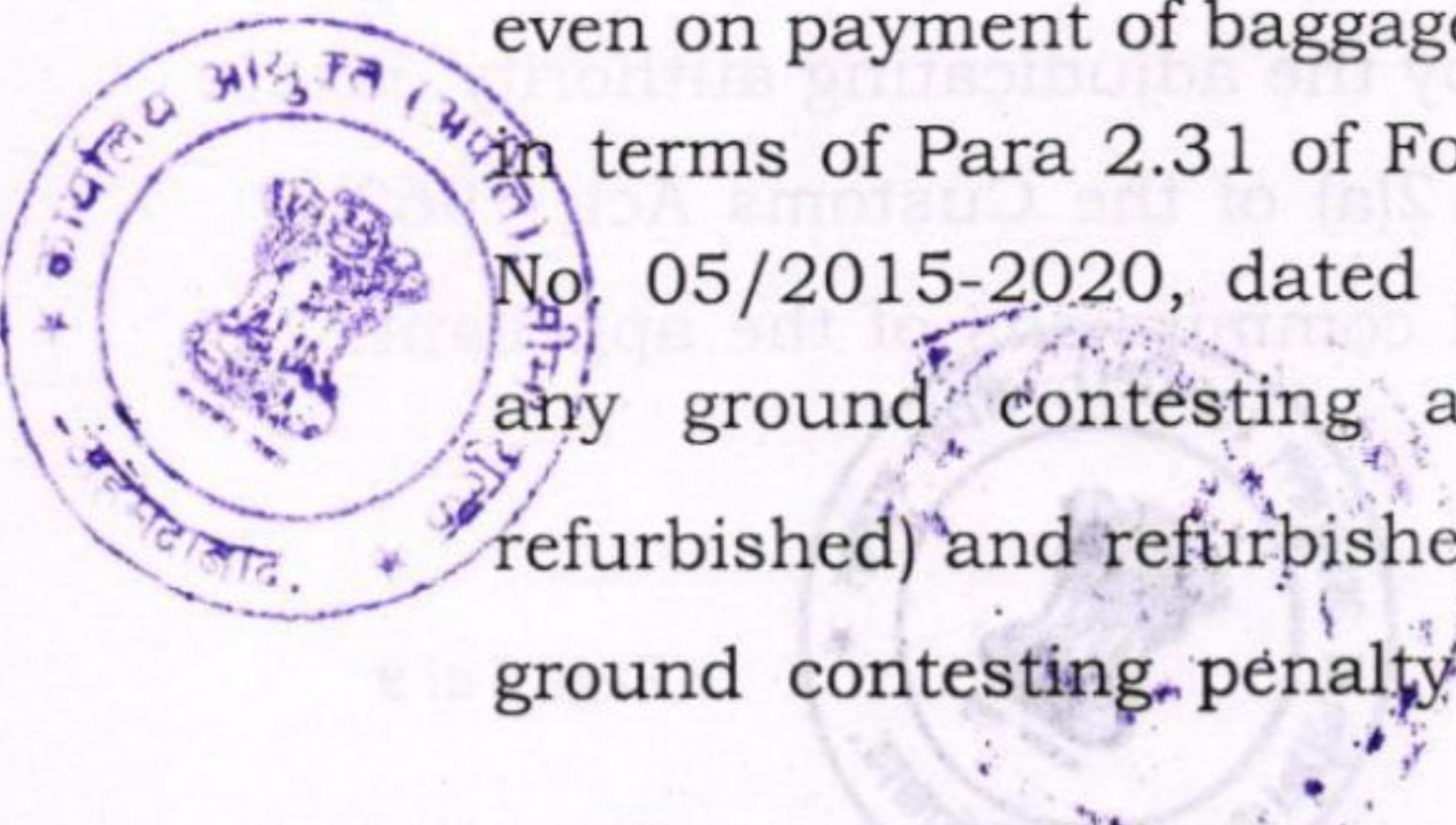


6.3 Further, the Board vide Circular No. 29/2000 -Cus, dated 11.04.2020 issued from F. No. 495/19/99-Cus. VI in respect of import of goods in commercial quantity in baggage at Para 2 has clarified that import of goods in baggage in commercial quantities would not be permissible within the scope of the Baggage Rules, even on payment of baggage rate of duty and these had to be adjudicated for imposition of suitable redemption fine/personal penalties etc. The Para 2 of the Circular is reproduced as under:

*"2. Vide Board's instructions, dated 6-5-1996, it was clarified that import of goods in baggage in commercial quantities would not be permissible within the scope of the Baggage Rules, even on payment of baggage rate of duty and these had to be adjudicated for imposition of suitable redemption fine/personal penalties etc. Vide Board's instructions, dated 17-12-1996, it was further clarified that the portion of the baggage which is not in commercial quantity would be eligible to free baggage allowance."*

6.4 Further, it is also observed that as per Para 2.31 of the Foreign Trade Policy, 2023, read with Notification No. 05/2015-2020, dated 07.05.2019 in respect of Import policy for Electronics and IT Goods under Schedule – 1 (Import Policy) of ITC (HS), 2017, import of refurbished/ reconditioned spares of re-furbished parts of Personal Computers/ Laptops and all electronics and IT Goods notified under the Electronics and IT Goods (Requirement of Compulsory Registration) Order, 2012 as amended from time to time, are restricted and importable against Authorisation and subject to fulfilment of certain conditions as mentioned therein. The appellants have not produced any Authorisation for importation of I Phones (new and refurbished) and refurbished laptops. Further, the appellant had not declared the I Phones (new and refurbished) and refurbished laptops to the Customs at the time of arrival as required under Section 77 of the Customs Act, 1962.

6.5 Therefore, I am of the considered view that import of I Phones (new and refurbished) and refurbished laptops in baggage in commercial quantities are not be permissible within the scope of the Baggage Rules, even on payment of baggage rate of duty. Further these goods are restricted in terms of Para 2.31 of Foreign Trade Policy, 2023, read with Notification No. 05/2015-2020, dated 07.05.2019. The appellant has also not raised any ground contesting absolute confiscation of I Phones (new and refurbished) and refurbished laptops. The appellant has also not raised any ground contesting penalty imposed on him. Therefore, the adjudicating



authority has correctly and legally confiscated the I Phones (new and refurbished) and refurbished laptops in commercial quantity absolutely and imposed penalty on the appellants under Section 112(a) of the Customs Act, 1962.

6.6 Further, I rely upon a recent decision of the Government of India passed by the Additional Secretary to the Government of India vide Order No. 28/25-Cus, dated 26.03.2025 passed in the case of Shri Mohamed Rilal, Chennai wherein absolute confiscation of 46 nos. of E-cigarettes packet, 50 nos. of E-cigarettes cartridges packets, 02 nos, of Apple IPAD PRO (256 GB), 02 nos. of I-Phone 11 PRO (256 GB), 05 nos. of I-Phone 11 PRO MAX (256 GB) and 03 nos. of I-Phone 11 PRO MAX (512 GB), altogether valued at Rs. 11,09,000/- which was detected on examination of checked in baggage and the same were not declared by the appellant to the Customs, was upheld.

6.7 Further, I also rely upon a recent decision of the Government of India passed by the Additional Secretary to the Government of India vide Order No. 29/25-Cus, dated 28.03.2025 passed in the case of Shri Abbasali Syed Ibrahim, Chennai wherein absolute confiscation of 43 nos. of E-cigarettes packet, 24 nos. of E-cigarettes cartridges packets, 01 no. of Apple IPAD PRO (1TB), 01 no. of I-Phone 11 PRO (256 GB), 05 nos. of I-Phone 11 PRO MAX (256 GB) and 04 nos. of I-Phone 11 PRO MAX (512 GB), altogether valued at Rs. 10,77,600/- which was detected on examination of checked in baggage and the same were not declared by the appellant to the Customs, was upheld.

6.8 Further, in respect of imposition of penalty amounting to Rs. 30,500/- on the appellant under Section 112(a) of the Customs Act, 1962, for non-declaration of I Phones (new and refurbished) and refurbished laptops, it is observed that the appellants have not raised any ground contesting imposition or 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 I Phones (new and refurbished) and refurbished laptops in commercial quantity in violation of the Baggage Rules and Foreign Trade Policy as discussed above. Thus, I am of the considered view, that the penalty of Rs. 30,500/- on the appellant 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 appellant.

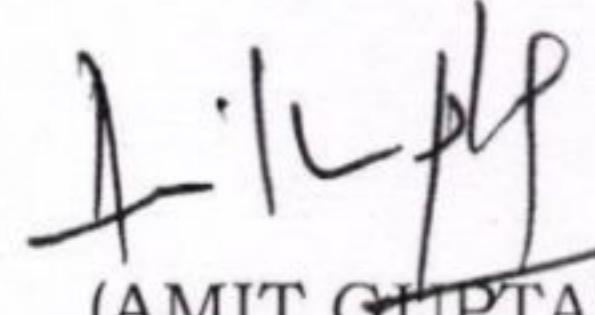


Therefore, there is no infirmity in the impugned order and the same is upheld.

7. In view of the above, the appeal filed by the appellant is dismissed.



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

  
(AMIT GUPTA)

COMMISSIONER (APPEALS)  
CUSTOMS, AHMEDABAD.

By Registered Post A.D.

F.Nos. S/49-443/CUS/AHD/2023-24  
To, 4065

Dated -27.10.2025

- (i) Shri Kalanther Seiyadhu Ali Mohamed Abdullah,  
Old No. 86/1, New No. 90/1 East Vanniyar Street,  
West KK Nagar, Chennai, Pin : 600078, Tamil Nadu, India,
- (ii) Rishikesh J Mehra, B/1103, Dev Vihaan,  
Behind 3<sup>rd</sup> Eye Residency, Motera Stadium Road,  
Motera, Sabarmati, Ahmedabad-380005

**Copy to:**

- 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