



सीमाशुल्क(अपील) आयुक्तकाकार्यालय,

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

DIN - 20251071MN000000B88B

क	फ़ाइलसंख्या FILE NO.	S/49-181,182,183/CUS/AHD/24-25
ख	अपीलआदेशसंख्या ORDER-IN-APPEAL NO. (सीमाशुल्कअधिनियम, 1962 कीधारा 128ककेअंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTM-000-APP-280 to 282-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	15.10.2025
ङ	उद्भूतअपीलआदेशकीसं. वदिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	1. ITC Case No. 603, dated 25.07.2024 2. ITC Case No. 605, dated 25.07.2024 3. ITC Case No. 604, dated 25.07.2024
च	अपीलआदेशजारीकरनेकीदिनांक ORDER-IN-APPEAL ISSUED ON:	15.10.2025
छ	अपीलकर्ताकानामवप्ता NAME AND ADDRESS OF THE APPELLANT:	(i) Shri Prakash Jiwatram Tewani, Resi- Seema Apartment, Flat No.15, 2nd floor, Khemani Road, Ulhasnagar, Thane, Maharashtra, Pin-421002. (ii) Smt. Sapna Rajkumar Arora, Resi-BK No.265, Room No. 16, Near



		<p>Jhulelal Mandir, Ulhasnagar-2, Thane, Maharashtra, Pin-421002.</p> <p>(iii) Smt. Neha Prakash Virwani, Address. C/o. Rishikesh J. Mehra D-309, Sumel-11, Nr. Namaste Circle Shahibaug, Ahmedabad- 380005.</p>
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)	भारतमेंआयातकरनेहेतुकिसीवाहनमेंलादागयालेकिनभारतमेंउनकेगन्तव्यस्थानपरउत्तरेनगएमालयाउसगन्तव्य स्थानपरउत्तरेजानेकेलिएअपेक्षितमालउत्तरेनजानेपरयाउसगन्तव्यस्थानपरउत्तरेगएमालकीमात्रामेंअपेक्षितमालसे कमीहो।	
(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, जब्कीऔरविविधमदोंकेशीर्षकेअधीनआताहैमेंरु. 200/- (रूपएदोसौमात्र)यारु.1000/- (रूपएएकहजारमात्र) ,जैसाभीमामलाहो,सेसम्बन्धितभुगतानकेप्रमाणिकचलानटी.आर.6 कीदोप्रतियां। यदिशुल्क, मांगागयाव्याज, लगायागयादंडकीराशिऔररूपएएकलाखयाउससेकमहोतोऐसेफीसकेरूपमेंरु.200/- औरयदिएकलाखसेअधिकहोतोफीसकेरूपमेंरु.1000/-	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 :
(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 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमा शुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी. ए. -3 में सीमा शुल्क, केंद्रीय उत्पाद शुल्क और सेवाकर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं।</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>	
	<p>सीमा शुल्क, केंद्रीय उत्पाद शुल्क व सेवाकर अपील अधिकरण, पश्चिमी क्षेत्रीय पीठ</p> <p>दूसरी मंजिल, बहुमाली भवन, निकट गिरधर नगर पुल, असार वा, अहमदाबाद-380016</p>	
	<p>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</p> <p>2<sup>nd</sup> Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</p>	
5.	<p>सीमा शुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमा शुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-</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>अपील से सम्बन्धित मामले में जहां कि सीमा शुल्क अधिकारी द्वारा मांग गया शुल्क और व्याज तथा लगाया गया दंड कीर कम पाँच लाख रुपए या उससे कम हो तो एक हजार रुपए।</p>	
(ख)	<p>अपील से सम्बन्धित मामले में जहां कि सीमा शुल्क अधिकारी द्वारा मांग गया शुल्क और व्याज तथा लगाया गया दंड कीर कम पाँच लाख रुपए से अधिक हो तो किन रुपये पर चासला खस्ता अधिक न होतो; पाँच हजार रुपए।</p>	
(ब)	<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>	
(ग)	<p>अपील से सम्बन्धित मामले में जहां कि सीमा शुल्क अधिकारी द्वारा मांग गया शुल्क और व्याज तथा लगाया गया दंड कीर कम पचास लाख रुपए से अधिक होतो; दस हजार रुपए।</p>	
(द)	<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>	
(घ)	<p>इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदाकरने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, यादें के 10% अदाकरने पर, जहां केवल दंड विवाद में हैं, अपील रखा जाएगा।</p>	
(क)	<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>उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र - (क) रोक आदेश के लिए यागलति योंको सुधारने के लिए याकिसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर के साथ रुपये पाँच सौ काशुल्क भी संलग्न होने चाहिए।</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 (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 Assistant 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/49-181/CUS/AHD/24-25	Shri Prakash Jiwatram Tewani, Resi- Seema Apartment, Flat No.15, 2nd floor, Khemani Road, Ulhasnagar, Thane, Maharashtra, Pin-421002	Appellant -1	ITC Case No. 603, dated 25.07.2024
02	S/49-182/CUS/AHD/24-25	Smt. Sapna Rajkumar Arora, Resi-BK No.265, Room No. 16, Near Jhulelal Mandir, Ulhasnagar-2, Thane, Maharashtra, Pin-421002	Appellant -2	ITC Case No. 605, dated 25.07.2024
03	S/49-183/CUS/AHD/24-25	Smt. Neha Prakash Virwani, Address. C/o. Rishikesh J. Mehra D-309, Sumel-11, Nr. Namaste Circle Shahibaug, Ahmedabad-380005	Appellant -3	ITC Case No. 604, dated 25.07.2024

2. Briefly stated, facts of the case are that the baggage of all the three appellants, who had arrived from Abu Dhabi by Flight No 6G 1432, on 25.07.2024, at SVP International Airport, Ahmedabad, were examined by the Customs Officers which resulted in recovery of old and used (refurbished) laptops and Cigarettes in commercial quantity as per details given in Table -B below:

**Table -B**

Appellant	Description of goods	Value (in Rs)
Appellant -1	07 old and used (refurbished) Laptops and 400 Cigarettes	74,000/-



Appellant -2	07 old and used (refurbished) Laptops and 400 Cigarettes	74,000/-
Appellant - 3	07 old and used (refurbished) Laptops and 400 Cigarettes	74,000/-

2.1 The goods as detailed in Table B 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 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 laptops and Cigarettes 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. The adjudicating authority has also imposed penalty of Rs. 10,000/- on each of the appellants i.e. Appellant -1, Appellant -2 and Appellant -3 under Section 112(a) of the Customs Act, 1962.

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

- The impugned order for absolute confiscation of old and used electronics goods is illegal, improper, arbitrary and incorrect both on facts as well as Law and hence deserves to be quashed, and set aside, in so far as order for the imposition of Penalties are concerned.
- Coming to the penalties imposed it may be stated that since the goods in question were not prohibited, the penalty under the provisions of the Customs Act 1962 could not have been more than the duty involved which in this case is Rs. 10,000/- on each of the appellants and since the passengers are entitled to the exemption under notification no. 12/2012-Cus as amended from time to time.

In this connection it may be stressed that the said notification is an exemption notification u/s 25(1) of the Act and not an enabling



notification under the policy. Moreover, the notification does not differentiate between different goods, so long as they are brought as baggage.

- 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 14.10.2025 on behalf of all the three appellants. He reiterated the submissions made in the respective appeal memorandum. During hearing he submitted that he is not contesting for absolute confiscation of Cigarettes.

5. Before going into the merits of the case, it is observed that the appeal filed by the appellant, 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 requested for condoning the delay in filing the said appeals on the grounds that they were out of station and were not able to pursue and brief the advocate and therefore not able to file appeals within the stipulated time. Therefore, taking a lenient view to meet the ends 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.

6.1 It is observed that the appellants are not contesting for the absolute confiscation of Cigarettes. The appellants are in the appeal only for the absolute confiscation of old and used (refurbished) laptops. Hence, my finding will be restricted to that extent only.

6.2 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 old and used (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 imposed on all the three 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. It is observed that, baggage of all the three appellants, who had arrived from Abu Dhabi by Flight No 6G 1432, on 25.07.2024, at SVP

International Airport, Ahmedabad, were examined by the Customs Officers which resulted in recovery of old and used (refurbished) laptops and Cigarettes in commercial quantity as detailed in Table -B above. The goods as detailed in Table B 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 all the three appellants had not declared possession of old and used (refurbished) laptops in commercial quantity at the time of their arrival in India when asked to do. Thereby, all the three 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 old and used (refurbished) laptops in commercial quantity by the adjudicating authority was justified as all the three appellants had not declared the same as required under Section 77 of the Customs Act, 1962. Since the confiscation of old and used (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 orders has held that the appellants had brought old and used (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 in respect of the appeal listed at Sr. No. 01 of Table A is as under:

*"Heard the pax. The pax was carrying prohibited/restricted goods in commercial quantity and the pax requested to take lenient view in the matter.*

*The pax was found carrying the prohibited/restricted goods in commercial quantity as per baggage Rules. Accordingly, the goods liable for absolute confiscation."*



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 old and used Laptops. Further, all the three appellants had not declared the old and used Laptop to the Customs at the time of arrival as required under Section 77 of the Customs Act, 1962.

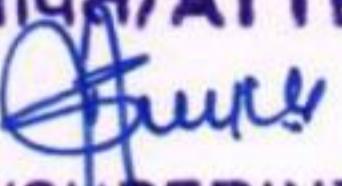
6.5 Therefore, I am of the considered view that import of old and used (refurbished) laptops in baggage in commercial quantities are not be permissible within the scope of the Baggage Rules, even on payment of baggage rate of duty. Further these goods are restricted in terms of Para 2.31 of Foreign Trade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

the old and used (refurbished) Laptops in commercial quantity absolutely and imposed penalty on the appellants under Section 112(a) of the Customs Act, 1962.

6.6 Further, in respect of imposition of penalty amounting to Rs. 10,000/- on each of the appellants i.e. Appellant -1, Appellant -2 and Appellant -3 under Section 112(a) of the Customs Act, 1962, for non-declaration of old and used (refurbished) Laptops and Cigarettes, 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 old and used (refurbished) Laptops and Cigarettes 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. 10,000/- on each of the appellants i.e. Appellant -1, Appellant -2 and Appellant -3 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.

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

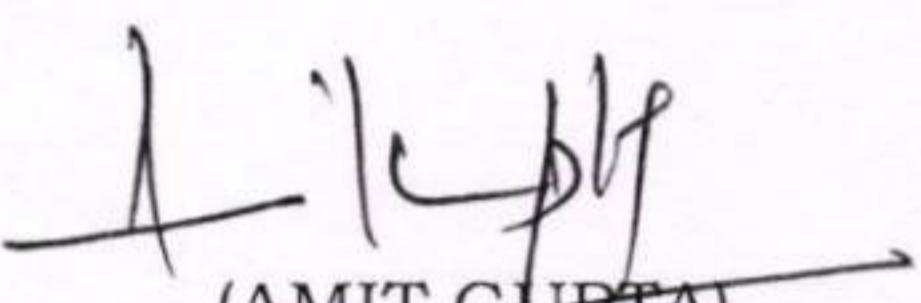


सत્યપણ/ATTESTED  
  
અધીકારક/SUPERINTENDENT  
સીમા શુલ્ક(અપીલ), અહુદાનાદ.  
CUSTOMS (APPEALS), AHMEDABAD.

By Registered Post A.D.

F. Nos. S/49-181,182,183/CUS/AHD/2024-25 3991 Dated -15.10.2025  
To,

- (i) Shri Prakash Jiwatram Tewani,  
Resi- Seema Apartment, Flat No.15,  
2nd floor, Khemani Road, Ulhasnagar,  
Thane, Maharashtra, Pin-421002,
- (ii) Smt. Sapna Rajkumar Arora,  
Resi-BK No.265, Room No. 16,  
Near Jhulelal Mandir, Ulhasnagar-2,  
Thane, Maharashtra, Pin-421002,
- (iii) Smt. Neha Prakash Virwani, Address.  
C/o. Rishikesh J. Mehra D-309,  
Sumel-11, Nr. Namaste Circle Shahibaug,  
Ahmedabad-380005

  
(AMIT GUPTA)  
COMMISSIONER (APPEALS)  
CUSTOMS, AHMEDABAD.

(iv) Rishikesh J Mehra, B/1103, Dev Vihaan,  
Behind 3<sup>rd</sup> Eye Residency, Motera Stadium Road,  
Motera, Sabarmati, Ahmedabad-380005

**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

