



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,**  
 चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road  
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DIN-20260171MN000000DF6F

क	फ़ाइल संख्या FILE NO.	S/49- 426/CUS/MUN/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP - 808 - 25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	30.01.2026
ङ	उद्भूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER - IN ORIGINAL NO.	MCH/ADC/AKM/205/2024-25 dated 27.11.2024
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	30.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	Mr. Sameer Sharma, 64, Sadguru, Smart City, Nava Kapaya, Mundra



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. 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 exported
(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 (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.	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
	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, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	2 <sup>nd</sup> 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 रूपए.
(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 रूपए
(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 रूपए.
(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 है, या दंड के 10% 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.



**ORDER - IN - APPEAL**

The present appeal has been filed by Shri Sameer Sharma (hereinafter referred to as "the Appellant") under Section 128 of the Customs Act, 1962 against Order-in-Original No. MCH/ADC/AKM/205/2024-25 dated 27.11.2024 (hereinafter referred to as "the impugned Order") passed by the Additional Commissioner of Customs, Mundra, (hereinafter referred to as The Adjudicating Authority") whereby the adjudicating authority confirmed allegations of mis-declaration, concealment and attempted import of prohibited goods in respect of an import consignment filed in the name of M/s Nikhat Enterprises. The proceedings emanated from a wider investigation conducted by the Directorate of Revenue Intelligence (DRI), Gandhidham, into a suspected smuggling cartel involving multiple importers, consignments and intermediaries.

2.1 The investigation was initiated on the basis of specific intelligence indicating that import consignments cleared from Mundra Port under the guise of miscellaneous low-value goods were being used to smuggle prohibited e-cigarettes and other mis-declared goods. Acting on such intelligence, DRI officers intercepted and examined multiple consignments imported through different IEC holders. In total, 18 import consignments pertaining to eight different importers were examined during September 2022 at various locations including ICD Sachin, Bhiwandi godowns and Mundra Port, revealing large-scale mis-declaration of description, classification, value and quantity of goods.

2.2 The present proceedings, however, pertain only to one consignment imported in the name of M/s Nikhat Enterprises through Container No. NYKU0844232, cleared from Mundra SEZ warehouse unit M/s Empezar Logistics Pvt. Ltd. under Warehouse Bill of Entry No. 1011448 dated 25.08.2022 and DTA Bill of Entry No. 2012900 dated 26.08.2022. The declared description of the goods was "Floor Clean Mop / Back Cover / Exercise Book / Tempered Glass", whereas during subsequent searches conducted by DRI at Bhiwandi godowns, 12 cartons containing 9,600 pieces of foreign-origin e-cigarettes of Yuoto brand were recovered, which were found to be part of the said import consignment.

2.3 The recovered e-cigarettes were valued on the basis of market survey and online price references at ₹2,499 per unit, resulting in a total market value of ₹2,39,90,400/-. Since e-cigarettes fall under HS Code 85434000 and their import is prohibited in terms of DGFT Notification No. 20/2015-2020 dated 26.09.2019 and the Prohibition of Electronic Cigarettes Act, 2019, the said goods were held liable to confiscation under Sections 111(d), 111(f), 111(l), 111(m), 111(n) and 111(o) of the Customs Act, 1962.



2.4 During the course of investigation, statements of various persons were recorded under Section 108 of the Customs Act, 1962, including transporters, godown handlers, importers, logistics personnel and customs intermediaries. Among them, the statement of the Appellant, G-Card holder of the Customs Broker firm M/s Al Cargo Services, was recorded on 05/06.09.2022 and again on 08.09.2022. It was alleged by the department that Shri Sameer Sharma was handling customs clearance work for multiple importers linked to the said cartel and that he filed Bills of Entry on the basis of documents provided to him, which were allegedly mis-declared.

2.5 As per the allegations in the Show Cause Notice, Shri Sameer Sharma filed Bills of Entry for the subject and other related consignments based on invoices, packing lists and Bills of Lading forwarded to him, allegedly without exercising due diligence. It was further alleged that the mastermind of the smuggling operation, Shri Mohammad Asif Sathi, routed the import documentation through intermediaries and used various IEC holders, including M/s Nikhat Enterprises, for clearance of prohibited and mis-declared goods, and that the Appellant facilitated the clearance process by filing the customs documents.

2.6 The adjudicating authority, relying substantially upon statements recorded under Section 108 of the Customs Act and the outcome of the DRI investigation, concluded that M/s Nikhat Enterprises had lent its IEC for illegal importation and that Shri Asif Sathi was the mastermind behind the smuggling syndicate. The adjudicating authority further held that the appellant, being the G-Card holder handling customs clearance, failed to discharge his obligations and thereby rendered himself liable for penal action. Accordingly, penalties were imposed on the noticees including the Appellant under Sections 112(a)(i) and 114AA of the Customs Act, 1962, along with confiscation of the seized goods and appropriation of the same as per law.

3 Being aggrieved by the impugned order, the Appellant has preferred the present appeal and inter alia, made the following submissions:

3.1 The impugned Order-in-Original, insofar as it imposes penalties upon the appellant under Sections 112(a)(i) and 114AA of the Customs Act, 1962, is contrary to law and facts on record and is liable to be set aside. The adjudicating authority has mechanically reiterated the allegations contained in the Show Cause Notice without undertaking an independent appraisal of evidence or dealing with the detailed replies and additional submissions filed by the appellant. The findings, particularly those recorded in paragraph 30.7 of the impugned order, are vague, generalized and suffer from complete non-application of mind, rendering the order non-speaking and unsustainable in appellate scrutiny.

3.2 The entire case against the appellant rests solely upon statements recorded under Section 108 of the Customs Act from Shri Vala Baldevsinh Nanbha and Shri Dirgesh Dedhia, without any independent corroboration whatsoever. No documentary evidence, financial trail, electronic communication or circumstantial material has been produced to substantiate the allegation of abetment. More importantly, during cross-examination, Shri Vala Baldevsinh categorically admitted that he never paid any amount of ₹2.5-3 lakhs per consignment to the appellant and that the earlier inculpatory statement was recorded under coercion. He further admitted that the appellant had no role in transportation, storage or post-clearance handling of the goods. Once such statements stand diluted and contradicted during cross-examination, they lose their evidentiary value and cannot form the basis for imposition of penalties.

3.3 Further, the cross-examination of Shri Vipin Sharma, Preventive Officer, completely demolishes the departmental allegation of abetment. The said officer unequivocally admitted that the appellant never approached him for clearance of goods, never exerted any pressure or influence, and never requested bypassing of customs procedures. He also confirmed that the Bills of Entry in question were filed under "Self" and not by the appellant in the capacity of a Customs Broker. These categorical admissions clearly negate the allegation that the appellant facilitated or abetted the clearance of mis-declared or prohibited goods.

3.4 It is an admitted and undisputed fact on record that, for the subject consignment of M/s Nikhat Enterprises, the appellant did not act as a Customs Broker. The Bills of Entry were filed under "Self" and the CHA and CFS operations were handled by M/s Empezar Logistics Pvt. Ltd. The appellant's role was limited to forwarding and preparation of checklist on the basis of documents supplied. This factual position stands corroborated by the Bills of Entry, seizure and detention documents, statements of Empezar representatives and also by proceedings under the CBLR, 2018, wherein it was held that the appellant did not function as CHA. In absence of CHA responsibility, the appellant cannot be saddled with liability for alleged mis-declaration or prohibited import.

3.5 The adjudicating authority has also failed to appreciate that the investigation itself was triggered solely on the basis of voluntary information provided by the appellant to DRI on 01.09.2022 and 05.09.2022. Documentary evidence including emails placed on record clearly establish that the appellant acted as an informer, disclosing details of suspicious consignments, pursuant to which searches and seizures were conducted. A person who initiates and facilitates investigation cannot, in absence of cogent evidence, be simultaneously branded as an abettor to the alleged offence.

3.6 There is a complete absence of evidence establishing mens rea, conscious knowledge or intent on the part of the appellant, which is a sine qua non for imposition of penalty under Sections 112 and 114AA of the Customs Act. No search or seizure was conducted at the appellant's premises, none of the alleged masterminds such as Shri Mohammad Asif Sathi or Shri Sarfaraz Kamani have named or implicated the appellant, and the appellant was not part of any incriminating WhatsApp group or communication. Even affidavits filed by DRI before judicial forums in bail proceedings do not attribute any incriminating role to the appellant. In such circumstances, penal liability is wholly unsustainable.

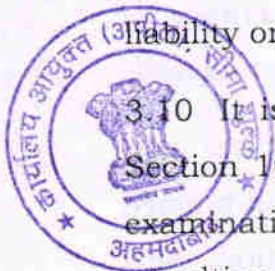
3.7 The allegation regarding receipt of illegal monetary consideration is internally inconsistent and unsupported by evidence. While one statement alleges receipt of ₹2.5–3 lakhs per consignment, the earlier statement of the same person admitted payment of only ₹5,000 per consignment as legitimate forwarding charges. This contradiction was expressly acknowledged during cross-examination. No bank records, cash trail or corroborative material has been produced. Penalties cannot be sustained on such unsubstantiated and contradictory allegations.

3.8 The proceedings are further vitiated due to violation of principles of natural justice inasmuch as several relied upon documents, including RUD-3, RUD-12, RUD-30 and RUD-91, were not supplied to the appellant despite repeated requests. Denial of relied upon documents has seriously prejudiced the appellant's right to defend himself and renders the adjudication legally infirm.

3.9 The adjudicating authority has also failed to consider the crucial fact that the goods were examined twice by Customs officers and CFS authorities—first at the SEZ stage and thereafter at the DTA clearance stage—and there is no allegation that the appellant interfered with or influenced such examination. When statutory authorities themselves certified the examination, fastening liability on a mere forwarder is legally untenable.

3.10 It is well settled by judicial precedent that statements recorded under Section 108 of the Customs Act, once retracted or contradicted during cross-examination and left uncorroborated, cannot be the sole basis for imposition of penalties. Reliance is placed on the decisions in *Union of India v. Kisan Ratan Singh* [2020 (372) ELT 714 (Bom.)], *Commissioner of Customs v. Trinetra Impex Pvt. Ltd.* [2020 (372) ELT 332 (Del.)] and *M.S. Exim Services v. Commissioner of Customs* [2021 (377) ELT 615 (Del.)], wherein it has been consistently held that in absence of active role and mens rea, penal action against CHA/forwarders is unsustainable.

3.11 In view of the foregoing facts, evidence on record, cross-examination outcomes and settled legal position, the penalties imposed upon the appellant



under Sections 112(a)(i) and 114AA of the Customs Act are wholly unsustainable and liable to be set aside.

#### 4. Record of Personal Hearings:

In accordance with the principles of audi alteram partem, the Appellant was afforded the opportunity of personal hearing which was attended virtually by Shri Chinmaya Seth, Advocate on behalf of the Appellant on 12.01.2026 wherein he reiterated the submissions made at the time of filing appeal.

#### 5. Discussion and Findings:

5.1 I have carefully considered the records of the case, the submissions made by the Appellant, and the chronology of events leading to the filing of the present appeal. It is observed that the impugned Order-in-Original was received by the Appellant on 11.09.2024 and that the present appeal has been filed after a delay of 07 days beyond the prescribed period of limitation under Section 128(1) of the Customs Act, 1962.

5.2 I find that the Appellant has shown sufficient cause for the delay in filing the present appeal. Accordingly, in exercise of the powers conferred under the proviso to Section 128(1) of the Customs Act, 1962, the delay in filing the appeal is condoned.

5.3 Having condoned the delay, I proceed to decide the matter on merits. The sole issue for determination is whether the penalty imposed upon Shri Sameer Sharma under Sections 112(a)(i) of the Customs Act, 1962 is legally sustainable.

5.4 At the outset, it is noted that the appellant is neither the importer nor the owner or beneficiary of the goods. The entire case against the appellant rests on (i) statements recorded under Section 108 of the Customs Act, particularly of co-noticee Shri Baldevsinh Vala, and (ii) an alleged facilitative role attributed to the appellant in his capacity as a G-Card holder. There is no seizure from the appellant, no recovery of proceeds of smuggling, and no documentary or electronic evidence directly linking the appellant to the alleged act of smuggling.

5.5 I find that cross-examination of Shri Vipin Sharma, Preventive Officer, who was directly associated with examination and clearance of the impugned consignments, was allowed and conducted. During cross-examination, Shri Vipin Sharma unequivocally stated that no pressure, inducement or influence was exercised by Shri Sameer Sharma, and that examination and clearance were carried out by Customs officers in the normal course of official duty. This testimony directly negates the Department's allegation that the appellant facilitated or abetted smuggling by influencing Customs officers.



5.6 The evidentiary value of the deposition of Shri Vipin Sharma assumes particular significance as it emanates from a neutral departmental officer directly involved in the examination process. In the absence of any material contradiction or impeachment of his testimony, such evidence cannot be brushed aside lightly. The failure of the Adjudicating Authority to deal with this testimony renders the findings vulnerable.

5.7 I further note that cross-examination of Shri Baldevsinh Vala, whose statement is the primary basis for implicating the appellant, was conducted. During cross-examination, Shri Baldevsinh Vala admitted that the appellant had no role in procurement, selection, valuation, packing or concealment of the goods and that documents were handed over to the appellant merely for filing of Bills of Entry in the normal course of business.

5.8 These admissions materially dilute the inculpatory portions of the original statement and clearly demonstrate that the appellant had no prior knowledge of the alleged mis-declaration or smuggling. Once such admissions emerge during cross-examination, the original statement cannot be relied upon in isolation to fasten penal liability.

5.9 I further observe that one of the most serious allegations against the appellant was that he allegedly received Rs. 2.5 lakh to Rs. 3 lakh per container from Shri Baldevsinh Vala. However, during cross-examination, Shri Baldevsinh Vala categorically denied having made any such payment. This denial strikes at the very foundation of the allegation of pecuniary benefit and destroys the department's theory of motive and mens rea.

5.10 In the absence of any corroborative evidence such as bank records, cash recovery, electronic trail or contemporaneous documents, the uncorroborated statement of Shri Baldevsinh Vala already diluted during cross-examination loses all evidentiary value qua Shri Sameer Sharma. Penal liability under Sections 112(a) and 114AA cannot be sustained on such infirm and unsubstantiated evidence.

5.11 I also find considerable force in the appellant's contention that although cross-examination was allowed and forms part of the adjudication record, the Adjudicating Authority has not even adverted to the outcome of such cross-examination in the findings portion of the impugned order. This is not a mere procedural irregularity but a serious substantive lapse.

5.12 Once cross-examination is permitted, the Adjudicating Authority is legally bound to consider the outcome thereof and record reasoned findings. Even disagreement with the testimony elicited during cross-examination must be supported by cogent reasons. Total non-consideration of cross-examination



renders the order non-speaking and violative of principles of natural justice, as consistently held by higher judicial forums.

5.13 I further observe that the Department has not produced any evidence to show that the appellant generated, manipulated or caused the generation of false documents or e-way bills, nor is there any evidence of his involvement in transportation of goods from SEZ to DTA. Mere association or procedural involvement, without proof of conscious and intentional acts, is insufficient to attract penal provisions.

5.14 Therefore, I hold that while statements recorded under Section 108 of the Customs Act, 1962 are admissible in law, admissibility is distinct from evidentiary weight. Where such statements are diluted or contradicted during cross-examination and are not supported by any independent corroborative evidence, their probative value stands significantly diminished. In such circumstances, reliance on such statements alone is insufficient to sustain penal consequences under the Customs Act, 1962.

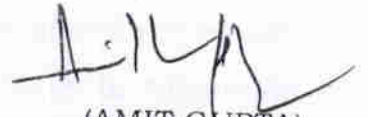
5.15 In view of the above, I hold that the essential ingredients of Sections 112(a) and 114AA, namely conscious knowledge, intentional act and deliberate use of false documents are conspicuously absent in the present case. The findings recorded in the impugned Order-in-Original against Shri Sameer Sharma are therefore legally unsustainable.

5.16 Accordingly, the penalties imposed upon Shri Sameer Sharma under Sections 112(a) and 114AA of the Customs Act, 1962 are set aside.

6. The appeal is allowed with consequential relief, if any, as per law.



सत्यापित/ATTESTED  
  
 अधीक्षक/SUPERINTENDENT  
 सीमा शुल्क (अपील), अहमदाबाद,  
 CUSTOMS (APPEALS), AHMEDABAD

  
 (AMIT GUPTA)  
 Commissioner (Appeals),  
 Customs, Ahmedabad

F. No. S/49-426/CUS/MUN/2024-25  
 5666

Date: 30.01.2026

By Registered post A.D/E-Mail  
 To,

1. Mr. Sameer Sharma,  
 64, Sadguru, Smart City, Nava Kapaya, Mundra.

Copy to:

1. The Chief Commissioner of Customs Gujarat, Customs House,  
 Ahmedabad.

2. The Commissioner of Customs, Mundra.
3. The Additional Commissioner of Customs, Mundra.
4. Guard File

