IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75021 of 2022

(Arising out of Orders-in-Appeal Nos. KOL/CUS(PORT)/AKR/757-760/2021 dated 07.10.2021 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

Shri Rajendra Roy **: Appellant**
Hutton Road, New Para,
Asansol, PIN – 713 301, West Bengal

VERSUS

Commissioner of Customs (Preventive) **: Respondent**
Custom House, 3rd Floor,
15/1, Strand Road, Kolkata – 700 001, West Bengal

AND

Customs Appeal No. 75022 of 2022

(Arising out of Orders-in-Appeal Nos. KOL/CUS(PORT)/AKR/757-760/2021 dated 07.10.2021 passed by the Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001)

Shri Avijit Bhandari **: Appellant**
Vill.: Akna, P.O.: Sugandhya, P.S.: Chinsurah,
District: Hooghly, PIN – 712 102, West Bengal

VERSUS

Commissioner of Customs (Preventive) **: Respondent**
Custom House, 3rd Floor,
15/1, Strand Road, Kolkata – 700 001, West Bengal

APPEARANCE:

Shri Arijit Chakrabarti, Advocate,
For the Appellant(s)

Shri Sourabh Chakravorty, Authorized Representative,
For the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOs. 75615-75616 / 2026

DATE OF HEARING: 30.03.2026

DATE OF DECISION: 20.05.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

The present appeals have been filed against the Orders-in-Appeal Nos. KOL/CUS(PORT)/AKR/757-760/2021 dated 07.10.2021 whereby the Ld. Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700 001, has, inter alia, upheld the demands confirmed against the appellants herein in the Order-in-Original No. 02/ADC(P)/CUS/WB/19-20 dated 08.07.2020.

1.1. Since both these appeals have arisen out of a common order and involve a common issue, they are heard together and disposed of by this common order.

2. The facts of the case are that on 25.06.2018, Officers of the Divisional Preventive Unit (DPU), Barasat Customs Division searched the workshop premises of M/s. Tarak Nath Metling House located at the 2nd Floor of the premises at 5/1, Ram Kumar Chandra Lane, Kolkata – 700 007. During the course of search operations, inter alia, two persons available therein by the name of Shri Rajendra Roy [hereinafter referred to as the "appellant no. 1"] and Shri Avijit Bhandari [hereinafter referred to as the "appellant no. 2"] , from whose possession 06 (six) pieces of gold totally weighing 699.810 gms. and cash of Indian currency valuing Rs.70,00,000/- (Rupees Seventy Lakh only) were recovered. It was informed by Shri Avijit Bhandari / appellant no. 2 that the amount of Rs.70,00,000/- found in his bag had been received from Shri Rajendra Roy / appellant no. 1. No licit document could be produced by either the appellant no. 1 or the appellant no. 2 in support of lawful acquisition and possession of the said gold, which is a specified item under Section 123 of the Customs Act, 1962. The said goods were thus seized under Section

110 of Customs Act, 1962 in Seizure Case No. 01/IMP/CL/GOLD/CUS/ BCD/DPU/2018-19 dated 25.06.2018 by the Officers of Customs, DPU, Barasat Customs Division, West Bengal, Kolkata.

3. Statements dated 25.06.2018 and 26.06.2018 were respectively recorded from both the appellants at the office of Barasat Customs Division and thereafter, the appellants were arrested on 26.06.2018 under Section 104 of Customs Act, 1962 read with Section 135 of the said Act. Subsequently, they were produced before the Ld. Chief Metropolitan Magistrate, Calcutta on 26.06.2018, when they were enlarged on bail.

3.1. Statements of various other accused / co-accused / connected persons were also recorded during the course of investigation.

4. The seized 06 (six) pieces of gold bars weighing 699.810 grams were assayed in the Chemical Laboratory at Custom House, Kolkata by the Chemical Examiner and thereafter, an Assay Report dated 23.07.2018 under Lab No. 1126-1134/SZD(G)-447-455 dated 10.07.2018 was issued certifying the purity of the gold to be of 99.8% by weight.

5. Accordingly, it was inferred by the Revenue that the 06 (six) numbers of gold biscuits of foreign origin under seizure, as detailed in the Inventory cum Seizure Memo dated 25.06.2018, were illegally brought into India from outside India through a route other than a route specified in the Notification No. 63/994-Cus.(N.T.) dated 21.11.1994, as amended issued under clause(c) of Section 7 of the Customs Act, 1962 for import of such goods and thus, were liable for confiscation under Sections 111(b) and

111(d) of the said Act. It was also inferred that the Indian Currency of Rs.70,00,000/- was liable for confiscation being the sale proceeds of smuggled gold.

6. Pursuant to the above, a Show Cause Notice dated 19.06.2019 was issued to the appellants, amongst others, thereby proposing confiscation of seized gold under Section 111(b) and 111(d) of the Customs Act, 1962 and confiscation of the seized Indian currency of Rs.70,00,000/- under Section 121 of the Act, along with imposition of penalty on the appellants herein under Section 112(a) and 112(b) of the Act amongst others.

7. The above Show Cause Notice was adjudicated by the Ld. Additional Commissioner of Customs (Preventive), West Bengal, Kolkata vide his Order-in-Original No. 02/ADC(P)/CUS/WB/19-20 dated 08.07.2020 whereby the seized 06 (six) numbers of gold biscuits collectively weighing 699.810 gms. (having a tested purity of 99.8%-99.9% each) valued at Rs.22,05,121/- along with the seized Indian currency of Rs.70,00,000/- were ordered to be absolutely confiscated in terms of Sections 111(b), 111(d) and 121 of the Customs Act, 1962. The ld. adjudicating authority also inter alia imposed penalties of Rs.2,00,000/- (Rupees Two Lakhs only) and Rs.2,50,000/- (Rupees Two Lakhs Fifty Thousand only) on Shri Rajendra Roy (appellant no. 1 herein) and Shri Avijit Bhandari (appellant no. 2 herein) respectively.

7.1. The appellants, along with other co-noticees, preferred appeals against the above adjudication order before the Ld. Commissioner of Customs (Appeals), Custom House, Kolkata, which were considered together by the ld. appellate authority and

vide the impugned order dated 07.10.2021, the appeals of the present two appellants were rejected while the appeals of other two appellants were allowed by setting-aside the penalty respectively imposed upon them.

7.2. Aggrieved by the above order, the appellants have filed the instant appeals.

8. During the course of hearing, the Ld. Counsel appearing on behalf of the appellants has inter alia contended as follows: -

(i) It is submitted that the seized six pieces of gold were having foreign inscriptions and on assay, the same were found to have purity around 99.8% and Shri Avijit Bhandari, from whose possession the said six pieces of gold were recovered, could not discharge burden under Section 123 of Customs Act, 1962. However, gold not being 'prohibited' goods, redemption of the same in terms of Section 125 of Customs Act, 1962 is always permissible in law, which the authorities below has miserably failed to appreciate. Shri Avijit Bhandari, thus, is entitled to get redemption of the so confiscated gold in terms of Section 125 of the Act.

(ii) That the cash INR seized and ordered to be confiscated under Section 121 of the Customs Act, 1962 is completely de hors to the provisions of law inasmuch as there is nothing on-record to substantiate the allegation that the same was 'sale proceeds' of any smuggled goods. It is submitted that pre-requisite conditions for confiscation of any goods under Section 121 ibid, are not available in the present case

warranting confiscation of cash INR so seized. Thus, the order of confiscation of cash INR under Section 121 ibid is bad in law and is liable to be set-aside and quashed.

(iii) That while setting aside penalties imposed upon co-noticees, the ld. Appellate Commissioner has disbelieved the statements of the apprehended persons i.e. the appellants herein so far it implicates the said two co-noticees, but surprisingly, the said statements have been relied upon in part to come to an adverse conclusion against the seized cash INR and role of present appellants. Such an act on the part of the Ld. Appellate Commissioner below is erroneous in law inasmuch as it is settled position of law that a statement cannot be relied upon partly and denied partly at the whims of the authority. Since the Ld. Appellate Commissioner has disbelieved the statements of the appellants herein. while arriving at the conclusion with respect to co-noticees, any part of such statements of the appellants cannot be further relied upon to arrive at any adverse conclusion with respect to the seized goods and the role of the present appellants in the present case.

(iv) That it is the case of the Investigating Authority that the appellant no. 2, Shri Avijit Bhandari was carrying the seized gold and cash in INR as per direction of his employer Shri Anindya Mallick and appellant no. 1, Shri Rajendra Roy, had visited Kolkata from Burdwan as per direction of his employer Shri Shyamal Chatterjee for receiving the seized goods. Such allegations were based upon the alleged statements of the

apprehended appellants. Now, as per impugned Order-in-Appeal neither Shri Anindya Mallick nor Shri Shyamal Chatterjee are anyway involved in the present case. Revenue has not challenged any part of such impugned Order-in-Appeal. As such, the findings thereof w.r.t. Shri Anindya Mallick nor Shri Shyamal Chatterjee have reached its finality. Hence, no part of such statements of the apprehended appellants can be relied upon to arrive at any adverse conclusion against the appellants herein.

(v) That it is submitted that for imposition of any penalty under Section 112 of Customs Act, 1962, the burden is on Revenue to satisfy the pre-requisite conditions thereat. Clause (a) and Clause (b) of Section 112 are disjunctive in nature by the word 'or' which denotes that single penalty under both the clauses cannot be imposed. For invocation of Clause (a) ibid it is incumbent upon the Revenue to substantiate that the person concerned has done nor omitted to do or abated any act of commission and/or omission which rendered any goods liable for confiscation under Section 111 of Customs Act, 1962 while to invoke Clause (b), the Revenue is to substantiate that the concerned person has dealt with any 'goods' with prior knowledge or reason to believe about its confiscable nature under Section 111 ibid. Unless such burden is discharged, penalty under the said provision cannot be imposed.

(vi) That, admittedly, there was no recovery from Shri Rajendra Roy (appellant in the first appeal) in the present case and the Revenue has failed to discharge the burden supra for invocation of

the penal provision against the appellant and as such, imposition of penalty under Section 112(a) and (b) of the Customs Act, 1962 upon him is not maintainable in law.

(vii) That, Shri Avijit Bhandari (appellant in the second appeal) has also acted within the scope of his employment and admittedly carried seized gold within the City of Kolkata for the purpose of melting the same from an authorized workshop without any prior knowledge or reason to believe about the alleged confiscable nature of the seized gold and hence, no penalty under Section 112 of the Customs Act, 1962 is imposable upon the said appellant.

8.1. In view of the above submissions, the Ld. Counsel for the appellants prayed for allowing the confiscated gold to be redeemed in favour of the appellant no. 2, setting aside the order of confiscation of the Indian currency in question and quashing the penalties imposed on the appellants herein.

9. On the other hand, the Ld. Authorized Representative of the Revenue submits that it has been established from the investigation that the seized 06 (six) pieces of gold biscuits of foreign origin, weighing 699.810 grams were illegally imported into India through an unauthorized route and manner and subsequently procured / possessed / stored by the appellants herein without any proper / valid documents; that the appellants have failed to discharge the onus cast on them under Section 123 of the Customs Act, 1962. He further contended that the amount of Rs.70,00,000/- seized from the appellants was meant for payment of the transaction of smuggled gold. He submits that the above allegations

are also substantiated by the confessional statements recorded from the appellants during the course of investigation. Therefore, he justified the order of absolute confiscation of the gold and Indian currency in question as well as the order of imposition of penalty on the appellants under Section 112(a) and (b) of the Customs Act, 1962.

10. Heard both sides and perused the records of the case.

11. The facts are not in dispute that six (06) numbers of Ten Tola gold biscuits, collectively weighing 699.810 grams, having purity of 99.8%, and valued at Rs. 22,05,101/-, were found and recovered from the possession of the appellants herein, namely, Shri Avijit Bhandari and Shri Rajendra Roy in the workshop premises of M/s. Tarak Nath Melting House on 25.06.2018 by the Officers of the Customs Preventive Unit, Barasat. It is also not in dispute that at the time of interception and subsequent investigation, the appellants failed to produce any documentary evidence to establish the licit acquisition or lawful possession of the said gold.

11.1. At this juncture, it is relevant to refer to the provisions of Section 123 of the Customs Act, 1962, which specifically provides that in the case of notified goods, including gold, the burden of proving that such goods are not smuggled shall lie upon the person from whose possession the same are seized. Thus, the statutory presumption operates against the person in possession, unless rebutted by cogent and credible evidence. For ease of reference, the said Section is reproduced below: -

"SECTION 123. Burden of proof in certain cases. —

(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be -

(a) in a case where such seizure is made from the possession of any person,-

(i) on the person from whose possession the goods were seized; and

(ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;

(b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.]

(2) This section shall apply to gold, [and manufactures thereof,] watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify."

11.2. In the present case, the appellants have not been able to discharge the burden so cast upon them. No bills, vouchers, invoices, or any other contemporaneous documents evidencing licit purchase or lawful possession of the said gold have been produced either at the time of seizure or during the course of adjudication proceedings. Mere bald

assertions, unsupported by documentary evidence, are insufficient to rebut the statutory presumption under Section 123 of the Act.

11.3. It is a fact on record that the Chemical Examiner, Custom House, Kolkata vide his Assay Report dated 23.07.2018 under Lab No. 1126-1134/SZD(G)-447-455 dated 10.07.2018 has certified that the purity of the seized gold stood at 99.8% by weight, which points to the foreign character of the said gold. Read in conjunction with the complete absence of any documentary evidence of licit acquisition, the statutory presumption under Section 123 of the Act remains unrebutted, rendering the goods liable for confiscation.

11.4. The Hon'ble Supreme Court, in *D. Bhoormull v. Collector of Customs [1983 (13) E.L.T. 1546 (S.C.)],* has held that in matters relating to smuggling, the Department is not required to prove its case with mathematical precision and that the burden shifts upon the person concerned once reasonable belief is established. Similarly, in *Balumal Jamnadas Batra v. State of Maharashtra [1983 (13) E.L.T. 1558 (S.C.)]* it has been held that the benefit of doubt cannot be granted in the absence of any satisfactory explanation and the goods were held liable for confiscation. Further, various decisions of this Tribunal have consistently held that where the person in possession fails to discharge the burden under Section 123, the seized gold is liable for confiscation. The ratio of these decisions clearly supports the view that absence of documentary evidence coupled with the nature of the goods is sufficient to uphold confiscation.

12. In view of the above, it is found that the appellants have failed to establish the licit source of acquisition of the gold in question. Since gold is a notified item under Section 123 of the Act, the statutory presumption that the same is smuggled remains unrebutted. Consequently, the impugned gold is liable for confiscation under the relevant provisions of the Customs Act, 1962.

13. Coming to the question of redemption, the appellants have prayed for release of the gold on payment of redemption fine. However, we do not find any merit in the said request. The nature of the goods, the complete absence of any documentary evidence regarding licit acquisition, and the failure to discharge the statutory burden indicate that the goods are of illicit origin. In such circumstances, allowing redemption would defeat the very purpose of the statutory scheme aimed at curbing smuggling of notified goods like gold. It is well settled that redemption fine is not a matter of right but is subject to the discretion of the adjudicating authority, which must be exercised judiciously having regard to the facts and circumstances of the case. In cases where the goods are found to be smuggled and the person concerned fails to establish lawful possession, absolute confiscation has been consistently upheld by courts and tribunals. Accordingly, it is our considered view that the order of absolute confiscation of the seized gold is justified and does not call for any interference. The request of the appellants for redemption of the same on payment of fine is, therefore, rejected.

14. It is observed that an amount of Rs.70,00,000/- (Rupees Seventy Lakhs only) in Indian currency was seized by the Customs Preventive Unit, Barasat from the same premises from where the gold in question was recovered. The case of the Revenue is that the said currency represents the sale proceeds of smuggled gold.

14.1. The primary basis for such an allegation is the statements recorded during the course of investigation, wherein appellant no. 2, Shri Avijit Bhandari, is stated to have submitted that the said cash was brought by the appellant no. 1, Shri Rajendra Roy, from his employer namely, Shri Shyamal Chatterjee and that the appellant no. 1 had handed over the said amount to him as payment for gold bars which were sold to Shri Shyamal Chatterjee. However, beyond the said statements, no substantive or independent evidence has been brought on record to establish that the seized currency is, in fact, the sale proceeds of smuggled goods. Evidence to indicate that the cash recovered were sale proceeds of smuggled gold is a pre-requisite condition for invocation of Section 121 of the Customs Act, 1962.

14.2. It is a settled position of law that statements recorded during investigation, in the absence of corroborative evidence, cannot ipso facto form the sole basis for sustaining a serious charge such as confiscation of currency on the ground of it being sale proceeds of smuggled goods. The allegation of the Revenue requires to be supported by cogent material indicating a clear nexus between the seized currency and the alleged smuggling activity. In the present case, it is seen from the record that no investigation appears to have been conducted to trace the source

of the currency, nor has any attempt been made to establish a linkage between the seized gold and the alleged generation of sale proceeds in the form of the impugned currency. There is no iota of evidence on record so as to arrive at the conclusion that the seized amount represents proceeds of smuggled gold. Further, the formation of a "reasonable belief", which is a sine qua non for seizure and confiscation under the provisions of the Customs Act, is not discernible from the records insofar as the Indian currency is concerned. Mere suspicion, howsoever strong, cannot take the place of proof.

14.3. On a perusal of the impugned order, it is observed that no corroborative evidence has been adduced to justify the absolute confiscation of the seized Indian currency. In the absence of any such supporting material, the finding of the lower authority that the currency represents sale proceeds of smuggled goods cannot be sustained.

14.4. In this context, it is relevant to refer to the decision in the case of *Ramchandra v. Collector of Customs [1992 (60) E.L.T. 277 (Tri.)],* wherein the Tribunal has held that the Indian Currency recovered, under similar circumstances, are not liable for confiscation. The relevant observations of the Tribunal in the aforesaid case read as under: -

> *"4. At the outset it is pertinent to note that no gold was seized either from the appellant or Shri Satram Das or Shri Bhaghu Sindhi. Therefore, it is not understood as to how the currency seized from the appellant can be said to represent the sale proceeds of smuggled gold. The appellant was produced before the Chief Judicial Magistrate, Economic Affairs, Jaipur on 12-1-1987. On 10-1-1987 itself a telegram was sent to the Assistant Collector of Customs, Udaipur by the son of the appellant wherein he had stated that his father was forcibly*

taken to the Customs Office. Another telegram was sent on 11-1-1987 to the same effect, as the appellant was not released by them. After release on 15-1-1987 the appellant got himself examined by a Government Doctor who furnished a certificate certifying the presence of injuries like bruises on the right upper lip, left wrist and swellings and dislocation of tooth. The Doctor has certified that one of the injuries is of a grievous nature. On 20-1-1987 the appellant wrote to the Assistant Collector retracting his statement of 10-1-1987. None of this has been discussed in the impugned order which merely brushes aside the defence of the appellant for the reason that he did not complain of forcible detention and extorted statement at the earliest opportunity viz. when he was produced before the Magistrate by the Customs Officers. In addition the opportunity to cross-examine Shri Satram Das and Shri Bhaghu Sindhi and the panch witnesses has been denied to the appellant.

5. It is also seen that the charges under the Gold (Control) Act has been dropped against all the persons to whom show cause notice has been issued and the charges under the Customs Act has been dropped against the other two. It would appear that the penalty of Rs. 50,000/- on the appellant has been imposed for breach of Section 121 of the Customs Act. Before violation of Section 121 is established the following ingredients must be satisfied:

> *(i) there must be a sale. .*
>
> *(ii) the sale must be of smuggled goods.*
>
> *(iii) the sale must be by a person having knowledge or reason to believe that the goods were of smuggled origin.*
>
> *(iv) the seller and purchaser and the quantity of gold must be established by the Customs authorities.*

6. In this case, however, none of the requisites of Section 121 have been fulfilled - no sale has been established, identity of the buyer and seller has not been established. As a consequence, the currency cannot be considered to represent the sale proceeds of the contraband goods and, therefore, no violation

> *of Section 121 has been made out. Since the charge under Section 121 of the Customs Act has not been proved against the appellant the currency notes cannot be retained by the Department and have to be returned to the appellant. Imposition of penalty is also not legal and proper in the absence of proof of violation of any provisions of the Customs Act."*

15. In view of the above and by applying the ratio of the case-law cited supra, it is our considered view that the absolute confiscation of Indian currency amounting to Rs. 70,00,000/- is not legally tenable. We, therefore, set aside the confiscation of the said currency and allow the appeal on this count.

16. It is observed that penalties have been imposed upon appellant no. 1, Shri Rajendra Roy, and appellant no. 2, Shri Avijit Bhandari, under Section 112(a) and (b) of the Customs Act, 1962 for their role in the smuggling of gold. From the facts on record and the outcome of the investigation, it is evident that no recovery of gold or currency has been effected from the possession of Shri Rajendra Roy (appellant no. 1), and his involvement in the alleged offence is not supported by any evidence. It is observed from the records that the gold in question has been recovered from Shri Avijit Bhandari only (appellant no. 2). We do not find any evidence available on record to substantiate the allegation that the gold bars in question had been recovered from the conjoint possession of the appellants. In fact, the records placed before us clearly indicate that "...Shri Avijit Bhandari was in possession of 6 (Six) Ten Tola metal bars (believed to be gold of foreign origin) alongwith an amount of Rs.70,00,000/- (Rupees Seventy Lac) in his bag and the other person namely, Shri Rajendra Roy was accompanying him…" (ref. paragraph 1.0 at

page 3 of the Show Cause Notice). Thus, we observe that in the present case, the appellant no. 2 is directly connected with the possession and handling of gold of foreign origin, in respect of which licit importation has not been established. His acts and omissions have facilitated and are in relation to the improper importation of the said goods, thereby attracting the penal provisions of Section 112(a) and 112(b) of the Act. Thus, we hold that the imposition of penalty on Shri Avijit Bhandari / appellant no. 2 is justified. Accordingly, as no recovery of gold or currency has been effected from the possession of Shri Rajendra Roy / appellant no. 1, we hold that the imposition of penalty on appellant no. 1 is not justified.

16.1. On the quantum of penalty imposable on appellant no. 2, it is observed that his involvement appears to be limited in nature. Taking an overall view of the facts and circumstances of the case and adopting a lenient approach, we are of the opinion that the penalty imposed on appellant no. 2 is on the higher side. Accordingly, while upholding the imposition of penalty on Shri Avijit Bhandari / appellant no. 2 under Section 112 of the Customs Act, 1962, we reduce the same from Rs.2,50,000/- (Rupees Two Lakh Fifty Thousand only) to Rs.1,00,000/- (Rupees One Lakh only). Further, in view of the findings supra, we set aside the penalty imposed on Shri Rajendra Roy (appellant no. 1).

17. In the result, we pass the following order:

(i) The absolute confiscation of 06 (six) numbers of Ten Tola gold biscuits, collectively weighing 699.810 grams, having purity of 99.8%, valued at Rs.22,05,101/- ordered under Sections 111(b) and 111(d) of the Customs Act, 1962 is upheld.

(ii) The absolute confiscation of Indian currency amounting to Rs.70,00,000/-, ordered under Section 121 of the Customs Act, 1962, is set aside, and the appeal on this count is allowed.

(iii) The penalty imposed on the appellant no. 1, namely, Shri Rajendra Roy under Section 112(a) and 112(b) of the Customs Act, 1962, is set aside.

(iv) The penalty imposed on the appellant no. 2, namely, Shri Avijit Bhandari under Section 112(a) and 112(b) of the Customs Act, 1962, is reduced from Rs.2,50,000/- (Rupees Two Lakh Fifty Thousand only) to Rs.1,00,000/- (Rupees One Lakh only).

18. The appeals are disposed of in the above manner.

(Order pronounced in the open court on **20.05.2026**)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd