CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70820 of 2025

(Arising out of Order-In-Appeal No.306-CUS-APPL-LKO-2025, dated - 02.09.2025 passed by Commissioner (Appeals), CGST & Central Excise, Lucknow)

Shri Suresh Chand Gupta .....**Appellant**
(Partner : M/S Anuradha Jewellery, Gopi Gali,
Urdu Bazar, Laldiggi, Gorakhpur, Uttar Pradesh 273005)

VERSUS

Commissioner, Customs, Lucknow ....**Respondent**
(Apratakshya Bhawan, Vibhuti Khand, Gomit Nagar, Lucknow-226010)

APPEARANCE:

Shri Vineet Kumar Singh, Advocate &
Shri S. A. Khan, Consultant for the Appellant
Shri Santosh Kumar, Authorized Representative for the Respondent

CORAM: **HON'BLE MR. P. K. CHOUDHARY, MEMBER (JUDICIAL)**
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.-70196/2026

DATE OF HEARING : 12.03.2026
DATE OF DECISION : 02.06.2026

P. K. CHOUDHARY:

The present appeal has been filed by the Appellant assailing the Order-In-Appeal whereby the appeal has been rejected by the learned Commissioner (Appeals).

2. Briefly stated, the facts of the case are that M/s Anuradha Jewellery, Gopi Gali, Urdu Bazar, Laldiggi, Gorakhpur having GSTIN: 09ABKFA4313K1ZD is owner of the seized 30 pcs of primary gold weighing 5000.000 gms valued at Rs. 3,65,00,000/- and gold jewellery weighing 783.780 gms valued at Rs. 42,68,675. The Appellant Suresh Chand Gupta is partner in the firm.

3. The said 30 pcs of primary gold weighing 5000.000 gms, gold jewellery weighing 783.780 gms and Indian currency amounting to Rs. 63,000/- were seized by the DRI officers on 20.08.2024 at Lucknow while it was being carried by Suresh Chand Gupta, partner of the Appellant firm, from Gorakhpur to Lucknow for business purposes. The Appellant (Suresh Chand Gupta) was arrested by the DRI officers and released on bail only on 21.12.2024 from Lucknow District Jail.

4. Copy of Panchnama and inventory memo etc. were not given by DRI officers at the time of seizure. However, it was procured by the Appellant from Civil Court where the DRI officers submitted the papers for taking remand under judicial custody.

5. After being released on bail on 21.12.2024 from Lucknow District Jail, the Appellant filed an application on 30.12.2024 under Section 110A of Customs Act, 1962, before the Commissioner of Customs, Lucknow for provisional release of seized gold and gold jewellery.

6. That, even after four reminders given by the Appellant, no order on the Provisional Release application dated 30.12.2024 was issued by the Learned Adjudicating Authority

7. Aggrieved by the inaction of the Learned Adjudicating Authority, the Appellant approached the Hon'ble High Court of Allahabad, Lucknow Bench by filing Writ Tax No. 434 of 2025. The Hon'ble High Court vide order dated 15.05.2025 issued directions to the Learned Adjudicating Authority to decide the Appellant's provisional release application dated 30.12.2024 within two months from the date of receipt of its order. Accordingly, the certified copy of the order of the Hon'ble High Court was served to the Commissioner of Customs, Lucknow through letter dated 23.05.2025 on 23.05.2025. The copy of Appellant's letter dated 23.05.2025 along with Hon'ble High Court's order issued in Writ Tax No. 434 of 2025 and its enclosures are collectively annexed to this appeal as Annexure No. 5.

8. Learned Additional Commissioner of Customs (Prev), Lucknow granted opportunity of personal hearing to the Appellant, which was attended on 13.06.2025. On being permitted by the Learned Additional Commissioner of Customs (Prev), Lucknow the Appellant filed additional written submissions on 20.06.2025.

9. Thereafter, the learned Additional Commissioner of Customs, Customs Commissionerate, Lucknow vide Provisional Release Order No. 10/2025-26 dated 03.07.2025 issued vide C. No. GEN/ADJ/ADC/2331/2024/762 dated 04.07.2025 rejected the provisional release application under Section 110A of Customs Act, 1962.

10. Being aggrieved, with the impugned Provisional Release Order No. 10/2025-26 dated 03.07.2025, appeal was filed before the learned Commissioner (Appeals) who rejected the appeal filed before him. Hence, the present appeal before the Tribunal.

11. Learned Counsel appearing on behalf of the Appellant submits that the seized gold and gold jewellery were transported from Gorakhpur to Lucknow for business purposes on account of Appellant's firm M/s Anuradha Jewellery. There is nothing on record to show that the said gold and gold jewellery were transported from Nepal or any other country and the same are imported.

12. The Appellant is a registered dealer of gold/silver and ornaments of gold/silver having GSTIN: 09ABKFA4313K1ZD. The Appellant has modest turnover which can be seen from the Closing Balance of last 5 financial years which is tabulated below:-

Date [End date of F.Y.]	Closing Balance in weight (Gms)			
	Gold	Gold Jewellery	Silver	Silver Jewellery
31.03.2020	502.240	76,164.622	23,392.000	39,529.649
31.03.2021	809.898	75,689.268	23,349.000	41,990.607
31.03.2022	351.820	69,529.491	23,349.000	46,462.853
31.03.2023	Nil	66,193.045	Nil	62,858.991
31.03.2024	Nil	68,544.649	Nil	67,721.348

13. Closing Stock of gold/gold jewellery for the last five F.Y. shows that daily basis stock ranges between 66 Kgs to-76 Kgs of gold. Hence, carrying 5 kgs of gold and less than one kg of gold jewellery cannot be taken as an abnormal act on the part of the Appellant. Copies of Stock Status reports for the F.Y. 2019-20 to 2023-24 are part of Annexure No.6.

14. Since the gold and gold jewellery which were seized by DRI on 20.08.2024, were taken from the stock of the Appellant firm and carried to Lucknow for business purposes, the seized gold pieces were not having any foreign markings nor were in biscuit form. It is further submitted that the recovered gold pieces and jewellery were duly accounted for in the firm's stock register maintained under GST law which were brought to Lucknow for exchange and purchase of jewellery etc. No evidence has been adduced by DRI officers to prove smuggled nature of the recovered gold pieces and jewellery, nor there is any evidence that said gold and gold jewellery were brought from any international border or airport etc. Hence, smuggled nature of the seized goods is also not proved.

15. The Appellant has applied for provisional release of the seized vehicle under Section 110A of Customs Act, 1962 which provides provisional release of goods, documents and things seized pending adjudication. In Para 4(II) of the impugned P.R. Order, the Learned Adjudicating Authority has mentioned that Show Cause Notice in the matter has been issued on 15.10.2024. It is submitted that the said SCN dated 15.10.2024 was never served to the Appellant in the manner as prescribed under Section 153 of the Customs Act, 1962. The Appellant was lodged in Lucknow District Jail and was out from there only on 21.12.2024. Moreover, neither any date of hearing has been fixed nor any hearing has been held in the matter. Mention of issuance of SCN and its contents/allegations has no connection with the provisional release being applied under Section 110A of the Customs Act, 1962. It itself says that pending adjudication, the provisional release can be considered.

16. Learned Authorized Representative appearing on behalf of the Respondent has justified the impugned order and prayed that the appeal filed by the Appellant, being devoid of any merits, may be dismissed.

17. Heard both the sides and perused the appeal records.

18. We find that Section 125 of the Customs Act, 1962 provides that the owner of the seized good shall be given an option to pay fine in lieu of confiscation in case the seized goods are not prohibited for import/export. The seized goods (Gold and Gold Jewellery) were neither being imported nor exported. The seized goods were intercepted at Lucknow while they were being carried by the Appellant for business purposes and were duly entered in the stock register which is a statutory record under CGST Act, 2017. The Appellant travelled from Gorakhpur to Lucknow for business purposes and brought the seized gold and gold jewellery from the stock of his firm located at Gorakhpur. On the false allegation of smuggled nature of the gold & gold jewellery, the DRI officers recovered and seized the same under Section 110 of the Customs Act, 1962. It is undisputed fact that the gold in any form is freely importable. Therefore, gold is not a 'prohibited' item for import; though there may be some restrictions. In the circumstances, even if the Learned Adjudicating authority passes order for confiscation of the seized primary gold and gold jewellery, then also he will be statutorily bound to redeem it on payment of redemption fine fixed by him in lieu of confiscation in accordance with Section 125 because gold is not a prohibited item. Thus, provisional release should be considered as a matter of legal right subject to fulfilment of the conditions of surety and/or security.

19. Further we take note of the fact that whether at this stage, the seized gold bars and gold jewellery can be released to the Appellants or not.

20. The said issue has been examined by the Hon'ble High Court of Delhi in the case of ***Additional Director General (ADJ.) vs. Its My Name Pvt Ltd*** (supra) wherein the Hon'ble High Court has observed as under:

> ***"73.*** *We may hasten to add, here, that our view, in this regard, does not discountenance, in any manner, the allegation, of the DRI, that the entire quantity of 51172.4 grams of gold jewellery was, in fact, being smuggled into India, or that it was, consequently, liable to confiscation. That is a matter to be decided in adjudication. Provisional release of the gold jewellery does not, in any manner, inhibit the adjudicating authority from holding that the jewellery was, in fact, liable to confiscation, or passing appropriate orders in that regard. It is precisely for this reason that, at the time of provisional release, the importer is required to furnish a bond, covering the full value of the imported goods, along with security, in accordance with law. Allowing provisional release of the seized gold jewellery does not, therefore, interfere, in any manner, with due adjudication of the show cause notice, or with the jurisdiction, of the adjudicating authority, to hold the gold jewellery liable to confiscation. The mere fact that imported goods, consequent on adjudication may, possibly, be held to be liable to confiscation at a later stage, cannot be a ground to refuse provisional release. Else, Section 110A of the Act would, in our view, be largely rendered nugatory and otiose.*
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> ***74.*** *The order, dated 4th October, 2019 supra, of the ADG, DRI, as also the submissions advanced by the Revenue before the Learned Tribunal and, thereafter, before us (through the Learned ASG) rely, essentially, on the allegations in the show cause notice, dated 26th September, 2019, as a ground to oppose the request for provisional release of the seized gold jewellery. This, in our view, is an erroneous approach.*

Seizure of goods is, in nearly every case, bound to invite, in its inevitable wake, a show cause notice, proposing confiscation thereof. If the mere fact of issuance of such a show cause notice, and the allegations therein, are to be treated as sufficient to justify rejection of the prayer for provisional release, Section 110A would be reduced to a dead letter.

75. *Allegations in a show cause notice are merely allegations, till proved, in adjudication. Where there to be no material, whatsoever, justifying clearance of the imported goods, such allegations may, conceivably, have a part to play, in examining the request for provisional release. Where, however, as in the case of the 25400.06 grams of gold jewellery, seized at the Airport in the present case, a duly registered and assessed Bill of Entry was present, the goods were apprised and found to be identical to the goods exported for exhibition, and the Bill of Entry had been signed by the Customs Import Clerk, as well as by the importer, we cannot fault the Learned Tribunal in having permitted provisional release of the gold jewellery.*

76. *We are not persuaded to change our view, on the basis of the various statements, recorded under Section 108 of the Act, on which the Learned ASG sought to rely. Statements, under Section 108 of the Act, we may note, though admissible in evidence, acquire relevance only when they are, in fact, admitted in evidence, by the adjudicating authority and, if the affected assessee so chooses, tested by cross-examination. We may, in this context, reproduce, for ready reference, Section 138B of the Act, thus :*

> *"**Relevancy of statements under certain circumstances. 138B.** — A statement made and signed by a person before any gazetted officer of (1) customs during the course of any inquiry or proceeding under this Act shall be relevant, for the purpose of proving, in any*

> *prosecution for an offence under this Act, the truth of the facts which it contains, -*
>
> *(a) when the person who made the statement is dead or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the court considers unreasonable; or*
>
> *(b) when the person who made the statement is examined as a witness in the case before the court and the court is of opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interests of justice.*
>
> *The provisions of sub-section (1) shall, so far as may be, apply (2) in relation to any proceeding under this Act, other than a proceeding before a court, as they apply in relation to a proceeding before a court."*

A Division Bench of this Court has, speaking through A.K. Sikri, J. (as he then was) held, in J & K Cigarettes Ltd. v. Collector of Central Excise [2009 (242) E.L.T. 189 (Del.)] that, by virtue of sub-section (2), Section 138B(1) of the Act would apply, with as much force, to adjudication proceedings, as to criminal proceedings. Following this, it has been held, by the High Court of Punjab and Haryana, in Jindal Drugs Pvt. Ltd. v. U.O.I. [2016 (340) E.L.T. 67 (P & H)] that, unless and until one of the circumstances contemplated by clause (a) of Section 138B(1)(a) applies, the adjudicating authority is bound to follow, strictly, the procedure outlined in clause (b), before treating a statement, recorded under Section 108 of the Act, as relevant. (We may note, here, that Jindal Drugs [2016 (340) E.L.T. 67 (P & H)] was rendered in the context of Section 9D of the Central Excise Act, 1944 which is, however, in pari materia, and in haec verba, with Section 138B(1)(b) of the Act.) Paras 19 to 21 of the judgment in

Jindal Drugs (supra) may, for ready reference, be reproduced thus :

> *"19. Clearly, therefore, the stage of relevance, in adjudication proceedings, of the statement, recorded before a Gazetted Central Excise Officer during inquiry or investigation, would arise only after the statement is admitted in evidence in accordance with the procedure prescribed in clause (b) of Section 9D(1). The rigour of this procedure is exempted only in a case in which one or more of the handicaps referred to in clause (a) of Section 9D(1) of the Act would apply. In view of this express stipulation in the Act, it is not open to any adjudicating authority to straightaway rely on the statement recorded during investigation/inquiry before the Gazetted Central Excise Officer, unless and until he can legitimately invoke clause (a) of Section 9D(1). In all other cases, if he wants to rely on the said statement as relevant, for proving the truth of the contents thereof, he has to first admit the statement in evidence in accordance with clause (b) of Section 9D(1). For this, he has to summon the person who had made the statement, examine him as witness before him in the adjudication proceeding, and arrive at an opinion that, having regard to the circumstances of the case, the statement should be admitted in the interests of justice.*
>
> *20. In fact, Section 138 of the Indian Evidence Act, 1872, clearly sets out the sequence of evidence, in which evidence-in-chief has to precede cross-examination, and cross-examination has to precede re-examination.*
>
> *21. It is only, therefore,.*
>
> *(i) after the person whose statement has already been recorded before a Gazetted Central Excise Officer is examined as a witness before the adjudicating authority, and*
>
> *(ii) the adjudicating authority arrives at a conclusion, for reasons to be recorded in writing, that the statement deserves to be admitted in evidence, that the question of offering the witness to the assessee, for cross-examination, can arise."*
>
> *(Emphasis Supplied)*

We express our respectful concurrence with the above elucidation of the law which, in our view, directly flows from

Section 138B(1) of the Act - or, for that matter, Section 9D of the Central Excise Act, 1944.

77. *The framers of the law having, thus, subjected statements, recorded under Section 108 of the Act, to such a searching and detailed procedure, before they are treated as relevant in adjudication proceedings, we are of the firm view that such statements, which are yet to suffer such processual filtering, cannot be used, straightaway, to oppose a request for provisional release of seized goods. The reliance, in the appeal before us, on various statements recorded during the course of investigation in the present case cannot, therefore, in our view, invalidate the decision, of the Learned Tribunal, to allow provisional release of the seized 25400.06 grams of gold jewellery, covered by Bill of Entry No. 107190, dated 20th April, 2019.*

78. *We find no reason, therefore, to interfere with the decision of the Learned Tribunal, to allow provisional release of the said 25400.06 grams of gold jewellery, covered by Bill of Entry No. 107190, dated 20th April, 2019."*

21. We further take note of the fact that this Tribunal in the case of ***Its My Name Pvt Ltd vs. Additional Director General (ADJ.)*** reported in ***2020 (371) ELT 424 (Tri. Del.)*** has also observed as under:

"25. *Having considered the rival contentions and perusal of the records, we find that there is no cogent reason given for refusal to release the goods provisionally. Rather the impugned order is non-speaking and cryptic. This is clearly a case of non-exercise of discretion vested in him fairly, by the Revenue Authority, rendering the provision of Sec. 110A of the Act, practically otiose.*

26. *We find that gold jewellery which have been seized at IGI Airport by Directorate of Revenue Intelligence, totalling weighing of 50699.74 gms. is covered by two bill of entries : Bill of Entry No. 107190 dated 26 February 2019 giving a job No. 109524 dated 26 February 2019 which covers a quantity of 25.4000 kg. of gold jewellery, same has been assessed by the Assessing Officer on 24th April 2019. There is another bill of entry which is without any bill of entry registration number and without any job number, however, same has also been assessed as per the Learned Advocate for the Appellant on 24th April 2019. This bill of entry also covers a gold jewellery weighing 25.209 kg. Thus, we find that importing person Shri Amit Pal Singh has presented the gold jewellery which was being imported on 24th April, 2019 to the Assessing Officer and has claimed that the gold jewellery is 'India made' which is being re-imported after same had been exported for exhibition purpose vide shipping Bill No. 117209, dated 20th April 2019 covering quantity of 33.805 kgs. and vide shipping Bill No. 117932, dated 13th March 2019 under which jewellery weighing 25.299 kg. was exported. It is a matter of record that at the time of the re-import of balance quantities of the jewellery, the Assessing Officer was presented with necessary documents, such as, shipping bill along with invoices, permission for taking goods for exhibition, export declaration form of the Appellant, Customs endorsed colour photographs of jewellery, the bill of entries for re-import along with packing list covering details of jewellery items of import along with the photocopies of the jewellery. We find that authenticity of the goods being re-imported being same as had been exported by two shipping bills as mentioned above, has not been doubted by the Department. We find that the Department has not adduced any evidence to contradict the fact that the same jewellery has been imported by the Appellant which had been exported for exhibition purpose. At this juncture, we are only examining whether the import of the subject seized gold jewellery was in violation of* *any of the provision of Customs Act, 1962 and Import-Export Policy of 2015-2020 or whether it was a legitimate re-import of exported goods. We find that the Assessing Officer after scrutiny of all the relevant documents and on satisfaction has allowed the clearance of re-imported gold jewellery and had endorsed that the imported gold jewellery was same which had been exported under the two shipping bills (as mentioned in preceding paras). We find that the Department has not adduced any evidence to establish that the re-imported gold jewellery is not which have been exported by the Appellant for exhibition purpose. We also find that there might have been certain violations in following the procedure for proper importation of these goods, however, same will also not make the 'Indian made' gold jewellery as prohibited goods as per the provision of Customs Act, 1962 read with the provisions of the Import-Export Policy 2015-2020.*

27. *It is also matter of record that documents as required for re-import of the exported goods as provided under Notification No. 45/2017, dated 30th June 2017, read with the Clarification No. 21/2019, dated 24th April 2019 is that the goods should be same as has been exported for the exhibition purpose and in the present case it is not mentioned by the Department that re-imported goods are not the same which have been exported vide above-mentioned two shipping bills for the exhibition purpose. As per Section 2(33) of the Customs Act, 1962, the prohibited goods have been defined as follows :*

> *"Prohibited goods mean any goods the import or export of which is subject to prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with".*
>
> *When we analyse the seizure of 'India made' gold jewellery at the IGI Airport in the light of above defition, we find that the gold jewellery was being re-imported after export of the same for exhibition purpose following the laid down procedure and standard operating*

> *procedure, barring a few minor lapses, and therefore the consignment of re-imported jewellery cannot be equated with import of prohibited goods.*
>
> *Thus, we find that the Appellant has a strong case for provisional release of re-imported jewellery as per the provisions of Section 110A of Customs Act, 1962.*

28. *So far as the seizure of 25 gold bars (one kg. each) [total] weighing 25 kg. and cut pieces of gold bars, gold dust and assorted gold jewellery weighing 26404 gms. and certain silver bars and cut pieces weighing 44908 gms. is concerned, it has been shown to us by Learned Advocate that out of the 25 gold bars weighing 1 kg. each is concerned, 22 gold bars have been imported by the Appellant under Advance Authorization Scheme vide Bill of Entry No. 2873828, dated 17 April 2019. The bill of entry for import have been assessed at the nil rate of duty under Advance Authorization No. 0510409190 dated 4 January 2019 for import of gold bar having purity of 0.995. It's a matter of record that 50 gold bars had been imported by the Appellant under Bill of Entry No. 2873288, dated 17 April 2019 which are having specific and unique bar number. On verification of the unique bar number of the seized gold bars with the gold bars imported vide above- mentioned bill of entry having packing list dated 15 April 2019 for the invoice H-3470, we find that 22 gold bars weighing 1 kg. each totaling 22 kg., absolutely tallies with the gold bar numbers which was imported under the Bill of Entry No. 2873288. It is also a matter of record that the main 'Karigar' of the Appellant who was supervising manufacturing of gold jewellery has categorically mentioned that from the imported gold bars he has made jewellery of 7 kg. and certain other jewellery and certain quantities were 'work-under progress' in the form of gold, dust and other pieces of jewellery at different stages of manufacturing. We also find that the Appellant have also made certain purchases of the gold from the local market and for which he has necessary purchase invoices and this gold has also been used for manufacture of gold jewellery. We find that the seizure* *made by the Investigating Agency at the factory premises of the Appellant does not explain in detail as to why the goods have been seized when the Appellant have been working in the bonded premises and he has all the documents for legal possession of primary gold bars as well as gold jewellery. Prima facie, we do not find any ground to hold that the seized/detained goods fall under the category of prohibited goods as the Appellant prima facie has all the legal documents for rightful possession of the same.*

29. *The ruling of Madras H.C. in Malabar Diamond Gallery (supra) is not applicable, the facts being entirely different, that being a case of non-declared gold jewellary of Singapore origin, amounting to smuggling. Such facts are not obtaining in this appeal, as the Appellant duly declared the goods under re-import at the Customs post (Red Channel). After examination, was issued Gate-Pass. The ruling in the case of Jagdev Damodaran (supra) is also not applicable, as in that case the passenger, NRI brought a 'Drone' (Restricted item), for which license was required.*

30. *We also find that under the facts and circumstances, the Appellant is an established business concern registered with the Customs dept, DGFT, Income Tax, GST, etc. Due to seizure of almost the whole working capital (Goods, raw material, W.I.P.), for over 6 months, the Appellant is facing difficulty of livelihood, it's workmen, and others too. The Appellant is also incurring regular fixed cost or establishment cost, unable to fulfill its time-bound export obligation, resulting in irreparable loss and civil consequences. The balance of convenience lies in allowing provisional release in favour of the Appellant. We thus allow provisional release on the following terms :-*

(i) Bond for full value of the seized goods;

> *(ii) The bond be backed by Bank Guarantee of Rs. 1.25 crores, with auto renewal clause in favour of the revenue authority."*

The order of the Hon'ble High Court in the case of ***Additional Director General (ADJ.) vs. Its My Name Pvt Ltd*** (supra) has been approved by the Hon'ble Supreme Court reported (supra).

22. In these circumstances, if violation of the said condition is subjected to prohibition, but in the case in hand, gold is a notified item under Section 123 of the Customs Act, 1962, wherein the burden of proof of procurement of the said gold lies on the Appellant that the same is procured through licit means and the Appellant has produced the stock register to that effect. The decision in the case of ***Its My Name Pvt. Ltd.*** (supra) is squrely applicable to the facts of this case.

23. In these circumstances, at this stage, we hold that the said gold can be released provisionally. Therefore, relying on the decision of this Tribunal in the case of ***Its My Name Pvt Ltd vs. Additional Director General (ADJ.)*** (supra) & ***Mayank Agarwal*** in Customs Appeal No.70090 of 2022 vide Final Order No.70082 of 2022 dated 28.03.2022 which has been upheld by the Hon'ble Allahabad High Court in Customs Appeal No.1 of 2022 reported at 2022-AHC-LKO-50320-DB, we hold that balance of convenience in allowing provisional release lies in favour of the Appellant. Therefore, we allow the provisional release of the seized gold on the following terms:-

(A) Bond for full value of the seized goods, and

(B) The bond be backed by Bank Guarantee of 50% of the value of the gold with auto renewal clause in favour of the Revenue Authority.

24. Subject to fulfillment of the above stipulated conditions, the Revenue Authority is directed to release the seized gold forthwith or within 10 working days to the Appellant.

25. In view of this, the appeal for provisional release of the seized gold is allowed with conditions imposed hereinabove.

(Pronounced in open court on 02.06.2026)

Sd/-
(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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