IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75149 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/CCP/DC/459-461/2025 dated 31.10.2025 passed by Commissioner of Customs (Appeals), Kolkata)

Shri Akhil Maheshwari
(P-21,Tejpal Singh Enclave,Delhi Road,Meetrut, Uttar Pradesh-250001)
Appellant

VERSUS

Commissioner of Customs (Prev.), Kolkata
(15/1, Strand Road, Kolkata-700001)
Respondent

WITH

Customs Appeal No.75150 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/CCP/DC/459-461/2025 dated 31.10.2025 passed by Commissioner of Customs (Appeals), Kolkata)

Shri Anil Kumar Yadav
(H.No.740,Durga Mandir Ke Pass, Brahampuri,Meetrut, Uttar Pradesh-250002)
Appellant

VERSUS

Commissioner of Customs (Prev.), Kolkata
(15/1, Strand Road, Kolkata-700001)
Respondent

AND

Customs Appeal No.75151 of 2026

(Arising out of Order-in-Appeal No.Kol/Cus/CCP/DC/459-461/2025 dated 31.10.2025 passed by Commissioner of Customs (Appeals), Kolkata)

Shri Nikhil Maheshwari
(P-21,Tejpal Singh Enclave,Delhi Road,Meetrut, Uttar Pradesh-250001)
Appellant

VERSUS

Commissioner of Customs (Prev.), Kolkata
(15/1, Strand Road, Kolkata-700001)
Respondent

Appearance:

Shri Amit Kumar, Advocate for the Appellant
Shri Sameer Chitkara (Commissioner) & Shri A.K.Choudahry, both Authorized Representatives for the Appellant

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.75718-75720/2026

DATE OF HEARING : 25 MAY 2026

DATE OF PRONOUNCEMENT : 18 JUNE 2026

Per Ashok Jindal :

The appellants are in appeals against the impugned order wherein the gold bars have been absolutely confiscated and various penalties were imposed on the appellants.

2. The facts of the case are that the DRI, Kolkata, on the basis of intelligence, intercepted Shri Anil Kumar Yadav on 09.08.2020 at about 16.15 hrs, while he was on board to travel by New Delhi–Howrah Covid-19 AC Special Train No. 02302 at Coach B5, Berth No. 60, at Platform No. 09 of Howrah Railway Station.

2.1 DRI officers asked Shri Anil Kumar Yadav whether he was carrying any gold with him and on his affirmation, he was offered to be present for the purpose of search at DRI Office at 8 Ho Chi Minh Sarani, Kolkata–700071.

2.2 On personal search of Shri Anil Kumar Yadav, a white-green checked cloth belt was found tied around his waist, from which 04 (Four) pieces of rectangular shaped gold bars and 12 small cut pieces of gold, totally weighing 3651.3 grams, valued at Rs. 2,07,75,897/-, were recovered.

2.3 As Shri Anil Kumar Yadav could not produce any licit documents in support of possessing, carrying, transporting or dealing with the said gold, the same were seized on reasonable belief that the said gold is of foreign origin and smuggled one. Two mobile phones recovered from the possession of Shri Anil Kumar Yadav were also seized.

2.4 Shri Anil Kumar Yadav in his voluntary statements dated 09.08.2020 stated, inter alia, that as per instruction of Shri Akhil Maheshwari he had come to Kolkata by New Delhi-Howrah (02302) COVID-19 AC Special on 09.08.2020 to carry the gold.

2.5 Shri Anil Kumar Yadav also stated that a person known as Mr. Goldy handed over him the said gold and he came back to Howrah Station to board (02301) New Delhi-Howrah COVID-19 AC Special which was scheduled for departure at 04:45 PM to carry the same from Kolkata to Meerut.

2.6 Shri Anil Kumar Yadav was arrested on 09.08.2020 and produced before the Chief Metropolitan Magistrate, Kolkata on 10.08.2020.

2.7 On 25.09.2020 Shri Nikhil Maheshwari vide a letter addressed to the Assistant Commissioner (Preventive), CC(P), WB, Kolkata, claimed the ownership of the seized gold by submitting "Jobwork Challan" No. 11, 10, 08, 09 all dated 07.08.2020 issued by POOJA JEWELLERS, Shop No. 3 & 4, Panna Bhawan, Saraffa Bazar, Meerut. Shri Nikhil Maheshwari also submitted the register for gold maintained by POOJA JEWELLERS.

2.8 The proprietor of POOJA JEWELLERS is Smt. Pooja Maheshwari, w/o Shri Akhil Maheshwari and Smt. Pooja Maheshwari has authorized Shri Akhil Maheshwari to act on behalf of her for the firm.

2.9 After due process, the department issued Show Cause Notice dated 03.01.2021 to Shri Anil Kumar Yadav, Shri Akhil Maheshwari and Shri Nikhil Maheshwari with a proposal to confiscate the seized gold along with imposition of penalty upon the noticees.

2.10 In the written reply dated 15.04.2024, Shri Akhil Maheshwari and Shri Nikhil Maheshwari submitted the following:

(i) That Shri Akhil Maheshwari and Shri Nikhil Maheshwari are the authorized signatory of M/s POOJA JEWELLERS, registered under proper trade license and the said firm is engaged in purchase and sale of gold and gold items. As the business activity of the firm is managed by Akhil Maheshwari, he has made the claim for the seized gold on behalf of the firm.

(ii) That the goods were not of foreign origin but were rather locally procured under licit invoices. In corroboration of the claim, he had submitted GST invoice, GST returns, stock registers, purchase registers, banking transaction details and job work challan.

(iii) that the seized gold was purchased by the firm under proper invoices and later on melted into bar forms for the purpose of crafting them into ornaments. Accordingly, 3651.300 gms of gold was given to Shri Anil Kumar Yadav for getting the task executed from job workers at Kolkata. However, when Shri Anil Kumar Yadav was on his way back to Meerut, the subject goods were arbitrarily intercepted and seized.

2.11 The case was adjudicated by the Additional Commissioner, CC(P), WB by way of absolute confiscation of the seized gold under the provision of Section 111(b) and 111(d) of the Customs Act, 1962 and imposition of penalty of Rs. 20 Lakh each on Shri Anil Kumar Yadav, Shri AkhilMaheshwari& Shri Nikhil Maheshwari.

2.12 Being aggrieved the said Order-in-Original, the appellant filed appeal before the Commissioner of Customs (Appeals) and Commissioner of Customs (Appeals) vide order dated 31.10.2025 rejected their appeal.

2.12 Being aggrieved with the said Order-in-Appeal dated 31.10.2025, the appellants are before us.

3. The ld.Counsel for the appellants submits that purity of seized gold bars as per CRCL test report is 99.6%, whereas, the tax invoices produced by the appellants, the purity of the gold bar is mentioned as 99.5%. The same cannot, by itself, be treated as a valid ground to reject the claim of lawful procurement. He further submits that the appellants have duly complied with the burden of proof by furnishing the documentary evidence including tax invoices and job work challans which corroborates the lawful procurement and movement of the gold. In support of his contention, he relies on the following case laws :

(i) Om Sai Trading reported in [2020 (372) E.L.T. 542 (Pat) ;

(ii) Madhukar Sonaba Bhagat reported in [2019(368) E.L.T. 990 (Tri.-Kolkata)] ;

(iii)Sri Samir Kumar Roy & Others v. CC (Prev.) West Bengal – [2001 (135) E.L.T. 1036 (T)] ;

(iv) Ajit Bhosle reported in 2020 (374) E.L.T. 814 (Tri.-Kolkata);

3.1 He therefore submits that Ratio of the above case laws are squarely applicable in the present case. He, therefore, prays for setting aside the impugned order by allowing their appeals with consequential benefits.

4. Heard the ld.A.R. for the Revenue, who has justified the impugned order.

5. Heard both the parties and considered the submissions.

6. We find that the facts are not in dispute that the appellant, Shri Anil Kumar Yadav, was intercepted on 09.08.2020 at about 04.15 pm, who was boarding train from Howrah Station and he was carrying four pieces of gold bars and 12 small cut pieces of gold totally weighing 3651.3 grams. Although, Shri Yadav was not having any licit documents in support of possessing the said gold. In his statement, he stated that he came to Howrah on the instruction of Shri Akhil Maheshwari to carry the gold and Shri Nikhil Maheshwari, who was the partner of M/s Pooja Jewellers, claimed the ownership of the gold. In fact, M/s Pooja Jewellers was the proprietorship concern owned by Smt.Pooja Maheshwari wife of Shri Akhil Maheshwari. Shri Akhil Maheshwari was authorised to act on behalf of Smt.Pooja Maheshwari for the firm.

7. In support of their ownership of the gold, they produced the purchase register, which is extracted below :

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Pooja Jewellers, Meerut
Shop No.3, 4 Panna Bhawan
Saraffa Bazar,
Meerut City

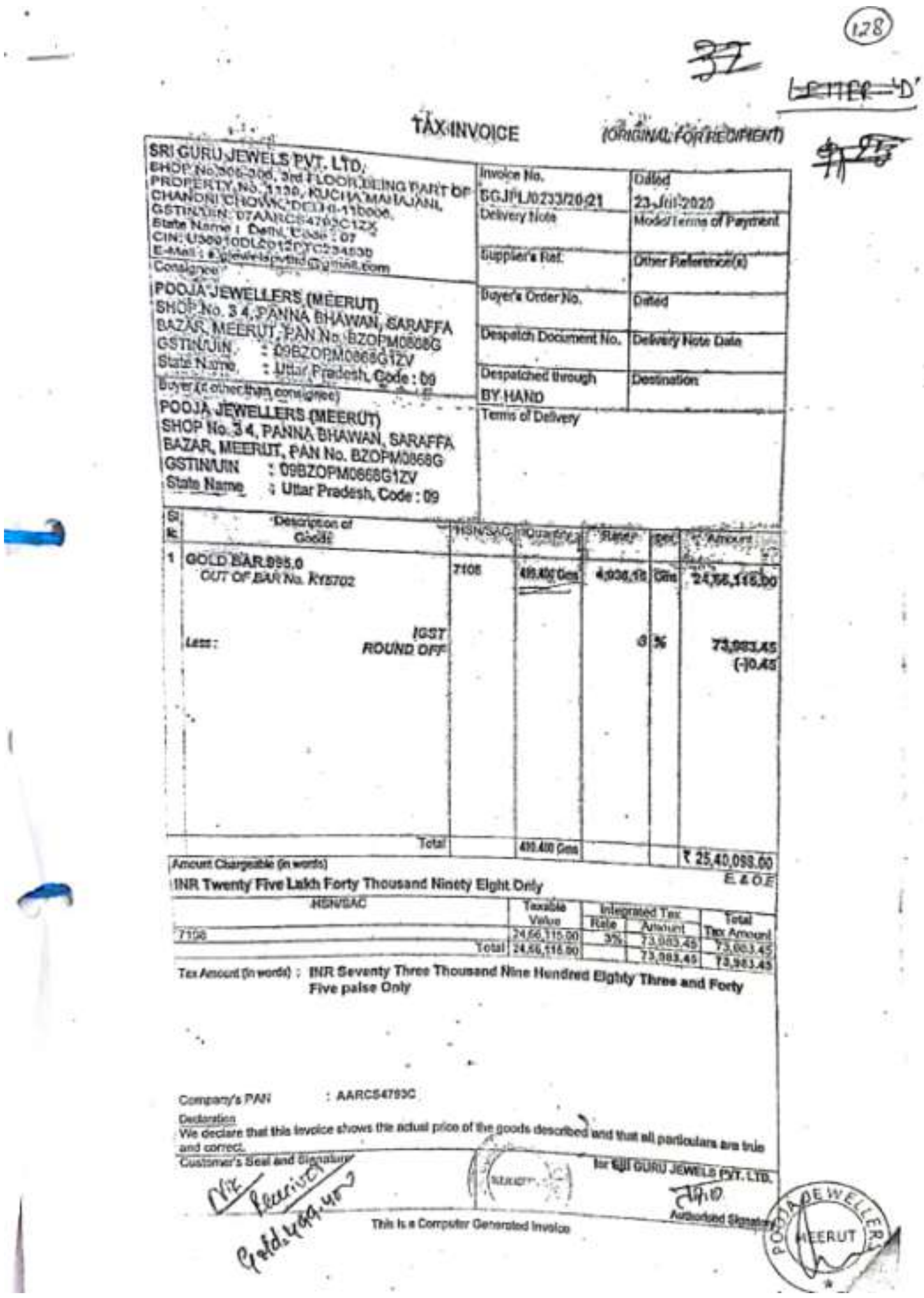
Purchase Register
1-Apr-2020 to 7-Aug-2020

Page 1

Date	Particulars	Vch Type	Vch No.	Debit Amount	Credit Amount
28-5-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			41,48,200.00
10-6-2020	Rizwan Ali, Meerut	Purchase	Jobwork Invoice-1		29,184.00
10-6-2020	Nazir, Meerut	Purchase	Jobwork Invoice-2		24,828.00
10-6-2020	Mohsin, Meerut	Purchase	Jobwork Invoice-3		25,846.00
15-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			48,62,800.00
15-6-2020	Mohd.,Amir, Meerut	Purchase	Jobwork Invoice-4		28,632.00
16-6-2020	K. L & SONS JEWELLERS	Purchase			96,27,897.00
18-6-2020	Farukh, Meerut	Purchase	Jobwork Invoice-5		29,388.00
20-6-2020	Farukh, Meerut	Purchase	Jobwork Invoice-6		29,106.00
21-6-2020	Nazir, Meerut	Purchase	Jobwork Invoice-7		29,496.00
26-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			14,80,156.00
26-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			48,24,454.00
29-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			19,80,480.00
29-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			4,95,120.00
30-6-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			34,24,496.00
1-7-2020	K. L & SONS JEWELLERS	Purchase			76,93,600.00
2-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			49,62,400.00
2-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			34,70,008.00
3-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			24,82,630.00
6-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			24,95,452.00
7-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			84,55,261.00
9-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			35,41,394.00
10-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			10,06,022.00
13-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			10,14,300.00
16-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			50,43,600.00
20-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			15,03,076.00
21-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			20,15,612.00
21-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			15,11,268.00
23-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			25,40,098.00
24-7-2020	Baburam Jewellers Pvt Ltd	Purchase			34,60,461.00
24-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			20,44,198.00
27-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			16,59,083.00
29-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			27,87,230.00
30-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			8,06,786.00
31-7-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			5,46,100.00
3-8-2020	K. L & SONS JEWELLERS	Purchase			63,26,729.00
3-8-2020	Baburam Jewellers Pvt Ltd	Purchase			59,49,899.00
4-8-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			38,79,450.00
5-8-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			59,60,570.00
6-8-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			73,84,915.00
7-8-2020	SRI GURU JEWELS PVT. LTD. DELHI	Purchase			13,95,396.00
			Total:		11,98,75,821.00

POOJA JEWELLERS MEERUT

which shows that the appellants were having the impugned gold in stock and also filed the purchase invoice for procuring the said gold. For better appreciation of facts, one of the Invoice is extracted below :



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LETTER 'D'

TAX INVOICE (ORIGINAL FOR RECIPIENT)

SRI GURU JEWELS PVT. LTD.
SHOP No.305-306, 3rd FLOOR BEING PART OF PROPERTY NO. 1130, KUCHA MAHAJANI, CHANDNI CHOWK, DELHI-110006.
GSTIN/UIN: 07AARCS4793C1ZX
State Name : Delhi, Code : 07
CIN: U36910DL2012PTC234530
E-Mail : [illegible]@gmail.com

Invoice No. SGJPL/0233/20-21	Dated 23-Jul-2020
Delivery Note	Mode/Terms of Payment
Supplier's Ref.	Other Reference(s)
Buyer's Order No.	Dated
Despatch Document No.	Delivery Note Date
Despatched through BY HAND	Destination
Terms of Delivery	

Consignee
POOJA JEWELLERS (MEERUT)
SHOP No. 3 4, PANNA BHAWAN, SARAFFA BAZAR, MEERUT, PAN No. BZOPM0868G
GSTIN/UIN : 09BZOPM0868G1ZV
State Name : Uttar Pradesh, Code : 09

Buyer (if other than consignee)
POOJA JEWELLERS (MEERUT)
SHOP No. 3 4, PANNA BHAWAN, SARAFFA BAZAR, MEERUT, PAN No. BZOPM0868G
GSTIN/UIN : 09BZOPM0868G1ZV
State Name : Uttar Pradesh, Code : 09

Sl No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	GOLD BAR 995.0 OUT OF BAR No. KY5702	7108	499.400 Gms	4,936.18	Gms	24,66,115.00
	Less : IGST			3	%	73,983.45
	ROUND OFF					(-)0.45
	Total		499.400 Gms			₹ 25,40,098.00

Amount Chargeable (in words) E. & O.E
INR Twenty Five Lakh Forty Thousand Ninety Eight Only

HSN/SAC	Taxable Value	Integrated Tax Rate	Integrated Tax Amount	Total Tax Amount
7108	24,66,115.00	3%	73,983.45	73,983.45
Total	24,66,115.00		73,983.45	73,983.45

Tax Amount (in words) : INR Seventy Three Thousand Nine Hundred Eighty Three and Forty Five paise Only

Company's PAN : AARCS4793C

Declaration
We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

Customer's Seal and Signature for SRI GURU JEWELS PVT. LTD.

Authorised Signatory

This is a Computer Generated Invoice

POOJA JEWELLERS MEERUT

8. Further, the appellants have filed their GST Returns in Form GSTR-3B. For better appreciation of facts,the same are extracted herein below :

Form GSTR-3B
[See rule 61(5)]

Year	2020-21
Month	May

1. GSTIN	09BZOPM0868G1ZV
2. Legal name of the registered person	POOJA MAHESHWARI

3.1 Tax on outward and reverse charge inward supplies

Nature of Supplies	Total Taxable value	Integrated Tax	Central Tax	State/UT Tax	Cess
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	-	-	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00		-	-	-
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	-	-	-	-

3.2 Inter-state supplies

Nature of Supplies	Total Taxable value	Integrated Tax
Supplies made to Unregistered Persons	0.00	0.00
Supplies made to Composition Taxable Persons	0.00	0.00
Supplies made to UIN holders	0.00	0.00

4. Eligible ITC

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
(A) ITC Available	120821.37	0.00	0.00	0.00
(B) ITC Reversed	0.00	0.00	0.00	0.00
(C) Net ITC Available (A) – (B)	120821.37	0.00	0.00	0.00
(D) Ineligible ITC	0.00	0.00	0.00	0.00

5. Exempt, nil and Non GST inward supplies

Nature of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	0.00	0.00
Non-GST supply	0.00	0.00

5.1 Interest and Late fee

Details	Integrated Tax	Central Tax	State/UT Tax	Cess
Interest	0.00	0.00	0.00	0.00
Late fee	-	0.00	0.00	

6.1 Payment of tax

Description	Total tax payable	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax	Central Tax	State/UT Tax	Cess			
(A) Other than reverse charge								
Integrated Tax	0.00	0.00	0.00	0.00	-	0.00	0.00	-
Central Tax	0	0.00	0.00	-	-	0.00	0.00	0.00
State/UT Tax	0.00	0.00	-	0.00	-	0.00	0.00	0.00
Cess	0.00	-	-	-	0.00	0.00	0.00	-
(B) Reverse charge								
Integrated Tax	0.00	-	-	-		0.00	-	-
Central Tax	0.00	-	-	-		0.00	-	-
State/UT Tax	0.00	-	-	-	-	0.00	-	-
Cess	0.00	-	-	-	-	0.00	-	-

6.2. TDS/TCS Credit

Details	Integrated Tax	Central Tax	State/UT Tax
TDS	0	0	0
TCS	0	0	0

9. Further, we find that the Jobwork Challans were also produced during the course of adjudication. For better appreciation of facts, the same are extracted below :

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LETTER-'P'

POOJA JEWELLERS

59 79

Address: Shop No.3 & 4 Panna Bhawan, Saraffa Bazar, Meerut

PAN No.BZOPM0S6SG
Email poojajewell2019@gmail.com

Phone-0121-2790010

JOBWORK CHALLAN

GSTIN: 09BZOPM0868G1ZV
Party's Name & Address

Jobwork Challan No 10
Jobwork Date. : 07.08.2020

Joney Molla
Bowbazer
Kolkata

Destination: Meerut to Kolkata

Sl. No.	Description of Goods	Qty. in Gm.	Rate Per Gm.Rs.	Approximate Value Rs. P.
1	Gold Bar Gold Bar issued for the Purpose of Making Gold Jewllery 92% Purity, *Kanthi Sets* from Kolkata Gold Bar Carry by Anil Yadav Meerut to Kolkata	1000.000	5510.00	5510000.00
	Total	1000.000		5,510,000.00
		Add: GST		Exempted
	Rupees Fifty Five Lakhs and Ten thousand Only		Grand Total	5,510,000.00

E.&.O.E

For Pooja Jewellers

Authorised Signatory

POOJA JEWELLERS MEERUT

POOJA JEWELLERS

(179)

83

POOJA JEWELLERS

60

75

Address: Shop No.3 & 4 Panna Bhawan, Saraffa Bazar, Meerut

No.BZOPM0S6SG
...jewell2019@gmail.com

Phone-0121-2790010

JOBWORK CHALLAN

...09BZOPM0S6SG1ZV

Jobwork Challan No : 11
Jobwork Date : 07.08.2020

...'s Name & Address

SAIDUL REHMAN
Nawabpur
Hooghly

Destination: Meerut to Hooghly

Description of Goods	Qty. in Gm.	Rate Per Gm.Rs.	Approximate Value Rs. P.
Gold Bar	651.300	5510.00	3588663.00
Gold Bar issued for the Purpose of Making Gold Jewllery 92% Purity, *LR and GR* from Hooghly Gold Bar Carry by Anil Yadav Meerut to Hooghly			
Total	651.300		3,588,663.00
	Add: GST		Exempted
...s Thirty Five Lakhs Eighty Eight Thousand Six Hundred and Sixty Three Only		Grand Total	3,588,663.00

E.O.E

For Pooja Jewellers

Authorised Signatory

POOJA JEWELLERS MEERUT

Customs ***Appeal Nos.75149-75151 of 2026***

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POOJA JEWELLERS

Address: Shop No.3 & 4 Panna Bhawan, Saraffa Bazar, Meerut

...BZOPM0S6SG
...jewell2019@gmail.com

Phone-0121-2790010

JOBWORK CHALLAN

...BZOPM0868G1ZV	Jobwork Challan No 06
	Jobwork Date. : 07.08.2020

...'s Name & Address

JAKIR MOLLA
Janai Bazer
Hooghly

Destination: Meerut to Hooghly

Description of Goods	Qty. in Gm.	Rate Per Gm.Rs.	Approximate Value Rs. P.
Gold Bar	1000.000	5510.00	5510000 00
Gold Bar issued for the Purpose of Making Gold Jewllery 92% Purity, *Long Sets* from Hooghly Gold Bar Carry by Anil Yadav Meerut to Hoogly			
Total	1000.000		5,510,000.00
	Add: GST		Exempted
Rupees Fifty Five Lakhs and Ten thousand Only		Grand Total	5,510,000.00

E.&.O.E

For Pooja Jewellers

Authorised Signatory

POOJA JEWELLERS MEERUT

(181)

POOJA JEWELLERS

Address: Shop No.3 & 4 Panna Bhawan, Saraffa Bazar, Meerut

...No.BZOPM0868G
...jewell2019@gmail.com

Phone-0121-2790010

JOBWORK CHALLAN

	Jobwork Challan No 09
STN: 09BZOPM0868G1ZV	Jobwork Date : 07.08.2020

Party's Name & Address

NAYEM MALLICK ***Chanditala,Hooghly*** ***West Bengal***	Destination: Meerut to Hooghly

Sl. No.	Description of Goods	Qty. in Gm.	Rate Per Gm.Rs.	Approximate Value Rs. P.
	Gold Bar	1000.000	5510.00	5510000.00
	Gold Bar issued for the Purpose of Making Gold Jewllery 92% Purity, ***Short Sets*** from Hooghly Gold Bar Carry by Anil Yadav Meerut to Hooghly			
	Total	1000.000		5,510,000.00
		Add: GST		Exempted
Rupees Fifty Five Lakhs and Ten thousand Only			Grand Total	55,10,000.00

E.&.O.E

For Pooja Jewellers

Authorised Signatory

POOJA JEWELLERS MEERUT

10. As the gold in question is duty paid and GST Returns have been filed by the appellants and produced the purchase register thereof, which has been discarded by the adjudicating authority. In that circumstances, the evidences produced by the appellants are required to be considered by the adjudicating authority. The appellants have been able to discharge their onus under Section 123 of the Customs Act, 1962.

11. Moreover, we find that the gold in question is not having any foreign origin marking on the gold and it is the case of town seizure. Moreover, the purity of gold 99.6% and the documents for procuring the said gold have been produced by the appellants and the same has been brought on record.

12. In that circumstances, the gold in question is not liable for confiscation.

13. We further take note of the fact that on the production of the documents by the appellants for procuring the gold on payment of GST and the same has been recorded in the Books of Accounts. In that circumstances, it cannot be said that the gold in question is of foreign origin being smuggled one.

14. Therefore, the gold cannot be confiscated. Consequently, no penalties can be imposed on the appellant.

15. In view of this, we direct the authorities below to release of gold in question to the appellant as the appellants have discharged their onus under Section 123 of the Customs Act, 1962.

16. In the result, the impugned order is set aside and all the three appeals are allowed with consequential relief, if any.

(Pronounced in the open court on **18.06.2026**)

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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