IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 2
Customs Appeal No. 75476 of 2025

(Arising out of Order-in-Appeal No.292/GHY(A)/COM/CUS/SH/2024 dated 23.08.2024 passed by Commissioner of Customs, Imphal)

M/s Ankur Verma, **: Appellant**
S/o Kamal Kumar Verma,
Flat No. 201, Kolkata-700 055.

VERSUS

Commissioner of Customs, **: Respondent**
Imphal Customs Division, Sangakpham,
Opposite DAV Public School, Imphal,
Manipur-795 010.

APPEARANCE:

Ms. Atika Sumran Ahmed, Advocate for the Appellant

Shri S.Chakroborty, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R.MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO. 75825/ 2026

DATE OF HEARING:29.06.2026

DATE OF DECISION: 02.07.2026

Order : [Per Shri R.Muralidhar]

The appellant was intercepted at the Imphal International Airport and was found to be wearing gold bangle as an ornament and was also found to be wearing some gold rings, which were not properly manufactured jewellery. On the ground that they could be gold of foreign origin, the goods were seized. After due process, the Adjudicating Authority ordered for absolute confiscation of the gold bangles and rings weighing 175.89 gm valued at Rs. 997824/-. He also imposed the penalty of Rs. 99,000/-. Being aggrieved, the appellant filed the appeal before the Commissioner (Appeal) which came to be dismissed. Being aggrieved, the appellant is before the Tribunal.

2. The Ld. Advocate appearing on behalf of the appellant submits that this is a case of goods seized which were not in foreign origin gold form biscuits. The goods seized were the form of jewellery which was worn by the appellant in his body. It was not even the case where the gold was being transported in a concealed way. Admittedly the appellant was wearing in his personal self. She submits that no proper case has been made out by the Revenue department to the effect that the seized gold is of foreign origin. She further submits that at the time of personal hearing the appellant had taken a clear stand that this jewellery was purchased by him under proper GST invoice. He had sought some time to produce the copy of the invoice. However, without this opportunity being given to the appellant, the Adjudicating Authority finalized the order in original. All these issues were also raised before the Commissioner (Appeal) who has not given any opportunity to the appellant to canvass their case. The Ld. Counsel prays that based on the documentary evidence placed before the Tribunal, the appeal may be allowed.

3. The Ld. Authorized Representative submits that after finding that the bangles and rings worn by the appellant is not any proper jewellery but was in a more crude form, the appellant was intercepted and the goods were goods were seized. The appellant was not in a position to show any licit document at the time of seizure. In the recorded statement before the Revenue he has confessed that he has taken delivery of the same after visiting Imphal. Though he undertook to produce the copies of the purchase

invoice, even after 1 month from the date of personal hearing, no such documents were produced by the appellant. He has produced the copies of the invoice only before the Commissioner (Appeals) which shows that these are not genuine invoices. Therefore, he prays that the appeal may be dismissed.

4. Heard both sides. Perused the appeal papers.

5. After going through the factual dealings I find that admittedly the appellant did not produce any proper licit document at the time of the seizure. Since he was wearing the goods in question, no case has been made out about any concealed transportation of the gold. In the normal course, no one carries the invoice for the gold jewellery worn. However, the Revenue has mentioned that the sample of such gold was tested and was found to be 23.9 carrot quality. Even if it is so, so long as the same is shown as a genuine purchase by the appellant by way of purchase invoice, the appellant cannot be held responsible for any contravention. In this case it seems that the appellant has produced copies of the purchase invoice before the Commissioner (Appeals). Since this Invoice was not before the Adjudicating Authority, I take the view that interest of justice will be served in case the appellant has given an opportunity to produce all these documentary evidence before the Adjudicating Authority. The Adjudicating Authority should get the necessary verification done for the documents produced as evidence by the appellant.

6. The Adjudicating Authority is directed to complete the adjudication process within 4 months

from the date of receipt of this order.

7. The appeal stands disposed off thus.

(Pronounced in open court on __02.07.2024__)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

RG