Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10390 of 2020

[Arising Out Of OIA-AHD-CUSTM-000-APP-533-541-19-20 Dated- 27/12/2019 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

BHAVIKA PALA **.....Appellant**
304, Alishan Apartment, Patel Mill Compound,
Ambawadi, Keshod, Junagadh, Gujarat

VERSUS

C.C.-AHMEDABAD **.....Respondent**
Custom House,Near All India Radio Navrangpura,
Ahmedabad,Gujarat

WITH

- **Customs Appeal No. 10391 of 2020 (SACHIN PALA)**
- **Customs Appeal No. 10392 of 2020 (BHAIRAVI PALA)**
- **Customs Appeal No. 10393 of 2020 (NIRAV PALA)**
- **Customs Appeal No. 10394 of 2020 (FALGUNI LODHIA)**
- **Customs Appeal No. 10395 of 2020 (JAYESH PALA)**
- **Customs Appeal No. 10396 of 2020 (NARENDRA JIVANLAL PALA)**
- **Customs Appeal No. 10397 of 2020 (SUNIL LODHIA)**
- **Customs Appeal No. 10398 of 2020 (JALPA PALA)**

APPEARANCE:
Shri. P. D. Rachchh, Advocatefor the Appellant
Shri. Sunita Menon, Superintendent (AR) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Final Order No. 10797-10805 /2025

DATE OF HEARING:19.09.2025
DATE OF DECISION:19.09.2025

SOMESH ARORA

Initial objection raised about the jurisdiction of this Tribunal to decide the matter pertaining to seizure of foreign currency of air pox was overruled by this Court in view of the decision of the Principal Bench of this Tribunal in the matter of Pawan Munjal vs Commissioner of Customs, New Delhi reported in 2024 (20) Centax 318 (Tri-Del.). In which it was decided that term "currency" used in Baggage Rules read with definition of 'goods' in Customs Act, 1962 excludes 'foreign currency' also as it is not part of the baggage and therefore this Tribunal has jurisdiction. The matter is therefore proceeded with.

2. Learned Advocate submits that even if the currency was excess in limits. The learned original authority failed to consider that same belonged to more than one person and therefore had to be considered appropriately in quantum, even if it was it was carried out by one or two persons of the family. He seeks to rely on the decision in the case of Rayavarapu Sri Devi Vs. Principal Commissioner of Customs (Adjudication-Air), Chennai reported in 2025 (392) ELT 72 (Mad.) wherein the Hon'ble High Court in case of export of foreign currency being attempted had directed that the same should be allowed to be released rather than absolutely confiscated on reduced penalty and on being given option of redemption fine as currency was not prohibited, but only restricted for the passenger.

3. Learned AR reiterates the findings and justifies the penalty imposed for the act of violations committed by the foreign going pox.

4. In the factual matrix and also decision of the Hon'ble Madras High Court (cited supra) by the Learned AR. It is clear that the currency is releasable on imposition of redemption fine. While considering the

Redemption fine, the profit if any as could have been made, needs to be considered by the adjudicating authority. It goes without saying that in case of currency such margin cannot be more than the commission etc. charged by the authorized dealers. Further, the penalty has to be correspondingly reduced for other passengers also. It shall also be factored in while considering reduction of penalty, as to what is involvement, if any of other family members in the whole act of alleged attempted illegal export.

5. Matter is remanded in above terms. Appeal is disposed of.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi