CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

REGIONAL BENCH – COURT NO. III

Customs Appeal No.41798 of 2016 - SM

(Arising out of Order-in-Appeal No.134/2016-TRY (Cus.), dated 23.06.2016 passed by the Commissioner of Customs & Central Excise (Appeals-2), Tiruchirapalli)

Gaurav Agarwal, Proprietor **: Appellant**
M/s. Gurav Payal Bhandar**,**
No.58, Kalakunch Colony,
Buteshwar Road,
Mathura – 281 001.

VERSUS

Commissioner of Customs, **: Respondent**
No.1, Williams Road, Cantonment,
Tiruchirapalli 620 001.

<u>APPEARANCE</u>:

Shri B. Satish Sundar, Advocate for the Appellant

Ms. T. Ushadevi, Authorized Representative for the Respondent

<u>CORAM</u>:

HON'BLE SMT. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)

FINAL ORDER NO. 41733/2019

DATE OF HEARING: 18.10.2019

DATE OF DECISION: 18.10.2019

Brief facts are that based on intelligence, the officers of Customs Preventive Unit, Salem intercepted one load Auto near railway station, Salem and found to carry five parcels packed in plastic sacks amidst other parcels. Consignment name was mentioned as "VENKATESH SLM with the Phone Number". On suspicion, the parcel along with the vehicle was brought to the office of Customs Preventive Unit, Salem. The driver of the auto Shri Rajasekaran stated that the parcels were meant to be delivered to Shri Venkatesh of Salem. The said Venkatesh, courier agent, was asked to appear before the officers. He appeared with four other persons to whom the parcels were intended to be delivered , namely, S/Shri Indarchand, K. Srinivasan, Hariganesan and Mahendran. These 5 parcels were opened in the presence of independent witnesses and found to contain 101.36 kgs. of silver granules/bars/leg chains etc., along with airway bills of M/s. Green Dart Courier, Chennai. Out of 101.36 kgs of silver found in the parcels, 60 kgs. was in the nature of silver granules and intended to be delivered to Shri M. Mahendran. The present dispute is confined to the said 60 kgs. of silver granules only relating to airway bill no.323030/26.06.2013 on which sender s name is shown as ‘ PJ’ and recipient address as Mahendran.

1.1 The parcel consigned to Mahendran had three boxes. These three boxes had two carton boxes in each box. Hence there were totally six carton boxes and these carton boxes which contained silver granules had markings with serial numbers as Made in Korea `999.9`,along with lot numbers .Each carton box was found to contain 10 kg of silver granules and thus there was total quantity of 60 kg of silver granules. The description is as under:

Carton Box No.	**Particulars of the materials available in the parcel**	**Weight (in Kgs.)**	**Sender**	**Receiver**
(1)	**(2)**	**(3)**	**(4)**	**(5)**
III	One carton box contains silver granules (Lot No.BEA1313 AL 57) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000	PJ	Mahendran
	One carton box contains silver granules (Lot No.BEA1313 AL 94) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000		
	One carton box contains silver granules (Lot No.BEA1313 AL 56) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000		

	One carton box contains silver granules (Lot No.BEA1313 AL 79) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000		
	One carton box contains silver granules (Lot No.BEA1313 AL 50) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000		
	One carton box contains silver granules (Lot No.BEA1313 AL 76) 999.9 Made in Korea, LS-Nikko Copper, 2013-03-28	10.000		
	Total Weight	**60.000**		

1.2 The purity of the silver granules was assayed and found to be 99.8/99.7. the officers on belief that the silver granules were of foreign origin and as there was no documents to support the payment of duty or legal import, detained the silver granules and initiated investigations. The appellant herein Sri Gaurav Agarwal, claimed the ownership of the silver granules and stated that he sent the silver granules to Shri Mahendran, who is the Proprietor of M/s. Vignesh Payal, Salem for making leg chains. Though, the appellant Shri Gaurav Agarwal furnished documents and also gave statement claiming the silver, the department was of the view that the silver being foreign origin and that the appellant not been able to establish the duty paid on the said silver or legal import, is smuggled in nature. Show-cause notice was issued to the appellant proposing confiscation of the silver as well as for imposing penalties under various provisions of the Customs Act, 1962. After due process of law, the original authority confirmed the confiscation and imposed penalty of Rs.5 lakhs on the appellant under section 112(a) of the Customs Act, 1962. In appeal, Commissioner (Appeals) upheld the same. Hence this appeal.

2.0 On behalf of the appellant, the learned counsel Shri B. Satish Sundar appeared and argued the matter. He explained the facts of the case and furnished chart giving the dates and narration of incidents as under:

Date	**Event**
27.6.2013	Based on intelligence, Customs Preventive Unit intercepts one load auto bearing registration No.TN30M0013 near Salem Junction and recover 5 parcels packed in plastic sacks. The recipient's name in the said parcels is mentioned as "Venkatesh SLM 9344664811". On the same date, Venkatesh of Salem is identified and asked to appear before the investigation authorities. Venkatesh appears along with four other persons to whom the parcels were to be delivered namely Inder Chand, Srinivasan, Hari Ganesan and Mahendran and statements were recorded from each other. Examination of the parcels reveal that they contain 101.361' Kgs. of silver granules / bars/ leg chains etc. of which 60 kgs. of silver granules are meant for Mahendran.
27.6.2013	Statement of Mahendran is recorded. He states that he is in the business of making silver leg chains and used to receive silver bars / granules from Gaurav of Mathura and used to convert the same into silver leg chains and send them back for which he would receive Rs.400/- per kg. as making charges. He also states that the 60 Kgs. of silver granules were purchased by Gaurav from Chennai and send to him.
28.6.2013	Goods were seized and deposited in customs warehouse, Trichy.
5.7.2013	Statement was recorded from Venkatesh, the courier
10.7.2013	Mahendran writes a letter to AC, Trichy claiming that the seizure of the silver granules / bars is not legal and cites Board circular dated 11.6.1990 to aver that provisions of section 123 cannot be invoked.
20.7.2013	Further letter on the above said lines from Mahendran
17.8.2013	Letter from the appellant Gaurav Agarwal enclosing copies of work order / bills for purchase of the silver granules as also sales tax registration certificate and extracts of books of accounts.
14.8.2013	Seized silver granules are taken up for inventorisation and found to be of purity 99.80 and 99.77

19.8.2013	Seizure of the same is effected by the office of the Assistant Commissioner of Customs, Trichy in terms of the Board circular above referred.
23.8.2013	Statement recorded from Venkatesh, courier
28.8.2013	Further statement recorded from Mahendran, who submits the books of accounts of Gaurav Agarwal to show licit acquisition accountal of the silver under seizure.
30.8.2013	Statement of Gangadharan of Green Dart Courier, Chennai. He talks about transport of the silver bars / granules from Chennai to Salem
11.9.2013	Search of the residential and business premises of Mahendran resulting in nil recovery
12.9.2013	Statement of Gaurav Agarwal, the appellant. He states that he is in the business of silver bullion and leg chains for last ten years. He further submits that he had purchased 112.430 kgs. of silver bullion by 8 transactions from SB Ornaments Pvt. Ltd. Agra from May 2012 to March 2013 and 13.199 Kgs. from M/s.Nishant Handicrafts, Mathura and 4.926 Kgs. from M/s.Prashant Silver Handicrafts, Mathura from December 2012 to January 2013. That out of the stock of silver bullion he has sent the 60 kgs of remnant particles of silver bullion in 6 polythene bags each of 1- Kgs. through his employee Rakesh on 24.6.2013 from Mathura to Chennai by train which was handed over to Green Dart courier, Chennai for sending it to Mahendran.
23.9.2013 and 15.10.2013	Letters of SB Ornaments confirming sale of silver bullion to the appellant
5.11.2013	Confirmation letter of Prashant Silver Handicrafts
5.11.2013	Further, confirmation letter of Nishant Silver Handicrafts to the appellant
20.1.2014	Statement of Gaurav Agarawal, appellant before the Deputy Commissioner of Central Excise, Aligarh, wherein the details of transaction and also submits the entire books of accounts including cash book, sales tax return, income tax statement and ledger accounts for purchase and sale / trade in silver.
13.2.2014	Show cause notice is issued by the department proposing confiscation and penalty.
1.4.2014	Reply to show cause notice filed contesting the proposal for confiscation and penalty./
9.9.2015	O-I-O No.45/2015 (JC) passed by the original authority absolutely confiscating the silver granules and imposing penalty of Rs.5 lakhs on the ground that the burden under sec.23 had not been discharged and that the packings of the

	polythene bags indicate that the silver might have been of Korea origin and smuggled.
6.11.2015	Appellant deposits 7.5% of the penalty amount and filed appeal to the Commissioner of Customs (Appeals), Trichy
9.12.2015	Appeal filed before the appellate authority
23.6.2016	The appellate authority namely the Commissioner of Customs (Appeals), Trichy rejects the appeal.
29.9.2016	Appellant deposits balance 2.5% of the penalty amount and prefers appeal to this Hon'ble Tribunal.

2.1 **Contentions :-**

1. The consistent stand of the appellant is that the silver under seizure are not of foreign origin, which is reflected in his first statement dated 17.8.2013. Further, on assayment, the purity of the silver is shown to be 99.80 and 99.77. Therefore, even on the face of the records, there is no material to show that the silver bars / granules under seizure were smuggled so as to warrant absolute confiscation.

2. The only finding of the original authority as confirmed by the appellate authority is that the packings had markings "made in Korea" with lot numbers and appear to be company packed having high purity and uniform dimension besides shiny finish. The original authority further finds that L.S.NIKKO is a reputed manufacturer of silver bullion. So on the basis of these materials which are merely in the nature of suspicion, the authorities below without making any inquiry finds that the silver seized is of foreign origin and therefore smuggled.

3. The aforesaid findings are presumptive and on mere assumption and presumptions. The authorities below have not given any credence to the accounts books like ledgers, vouchers, sales bills besides confirmation from the sellers produced by the appellant and also his initial statement to the effect that the silver seized were stock in trade which was sent from Mathura to Salem for making silver leg chains. In light of the extensive defence and materials produced by the appellant to show that the silver in question was part of stock in trade which was sent for job work, the burden if any under section 123 stands discharged, and cannot be invoked. Therefore, the findings of the original authority as confirmed by the appellate authority that original packings had foreign markings, silver granules and prohibited goods and no evidence has been produced to show it is not smuggled, differing stands and books of accounts which cannot be correlated require to be rejected at the hands of this Hon'ble Tribunal for the reason that burden under section 123 is rebutable and enough and more materials have been placed by the appellant to show that the silver granules under seizure were part of stock in trade which has been acquired in his business and sent for job work.

4. The larger question which arises is whether the authorities below are right in invoking section 123 of the Customs Act, 1962. This issue which relates to silver bullion of quantities less than 100 kgs. having no foreign markings and not in the form of 30 Kgs. bar has been considered by the CBEC vide Circular dated 11.6.1990 in which if seizure is of silver bullion, meets the above criteria, then section 123 should not be invoked. Admittedly, in the present

case, the seized quantity is only 60 kgs. and the silver bars do not have any foreign markings and are not of 30 kgs bars and therefore the burden cannot be cast on the appellant in terms of section 123. The very same issue has come up for consideration before this Hon'ble Tribunal in a number of cases of which the following is relied:-

a. 2001 (131) ELT 198 (Tri. Chennai)
b. 2001 (132) ELT 192 (Tri. Chennai) affirmed in 2009 (238) ELT A 166 (SC)
c. 2005 (191) ELT 1103 (Tri. Kol.)
d. 2005 (179) ELT 110 (Tri. Chennai)
e. 2009 (239) ELT 427 (Tri. All.)
f. 2009 (243) ELT 74 (Tri. Chennai)
g. 2001 (133) ELT 668 (Tri. Kol.) affirmed in 2014 (312) ELT 17 (SC)
h. 2017 (354) ELT 666 (Tri. Chennai)

5. Mere lustre and markings on the packings cannot be a criteria to hold that the seized silver is of foreign origin and smuggled. The appellant relies on judgment of the Hon'ble Tribunal in 2015 (324) ELT 162) (Tri.). Thus, in light of the afforested facts and the contentions raised by the appellant, including the ratio of the case laws cited above, it has to be held that the seized silver bars are not confiscable.

6. The appellant therefore prays that this Hon'ble Tribunal may be pleased to accept the appeal by allowing the same setting aside the order of confiscation.

7. The main argument put forth by the learned counsel is that the seizure of the silver is against the Board Circular, dated 11.06.1990. According to him, on 08.06.1990 silver was notified under

section 123 of the Customs Act, 1962.The Board has issued circular stating that the seizure cannot be effected of silver which is less than 100 kgs. So also, only such silver, which has foreign markings, when the said quantity is of 30kgs in nature of bar. The present silver seized by the department is in the nature of granules, which is less than 100 kgs. It does not bear any foreign markings. The markings seen on the packings/cartons has been explained by the appellant Shri Gaurav Agarwal. He had purchased the said cartons/packings from street in Chennai and used the same for packing and sending the silver for job work. The silver granules was purchased by the appellant from various silver dealers in Mathura. The bills showing the purchase from the said silver dealers have also been produced. The books of accounts of the appellants show the purchases, which was also shown before the authorities. None of the documents was given any weightage by the department.

2.2 The learned counsel relied upon various judgments as discussed below:

(1) *N.S. Allaudeen Vs Commissioner of Customs, Trichy reported in 2001 (13a) E.L.T.198 (Tri.-Chennai).*

The learned counsel submitted that the fact of the case is that the silver seized was in the nature of bars and though had foreign markings weighing less than 30 kgs. The Tribunal had applied the Board�much Circular and held that confiscation and seizure cannot sustain.

(2) *K.N. Easwaran Vs Commissioner of Customs, Trichy reported in 2001 (1 32) E.L.T.1 92 (Tri.-Chennai)*

This case was relied upon by the learned counsel to argue that when seizure of silver was 69 kgs. and in the nature of bars, which did not have foreign markings, the Tribunal held Board‛s Circular would apply and confiscation set aside. The said decision was accepted by the Hon'ble High Court of Madras and the appeal filed by the department was withdrawn.

(3) *Ganesh Prosad Vs Commissioner of Customs, Patna reported in 2009 (191) E.L.T.1103 (Tri. -Kolkata).*

The learned counsel relied upon the above decision to argue that the circular was given effect to when the seizure of the silver was less than 100 kgs. without foreign markings.

(4) *Murarilal Agarwal Vs Commissioner of Central Excise, Trichy reported in 2005 (179) E.L.T.110 (Tri. -Chennai).*

The learned counsel relied upon the decision of the Larger Bench of the Tribunal wherein the applicability of the Board's circular was also discussed. The said order was affirmed by the Hon'ble High Court of Allahabad as reported in 2009 (239) E.L.T. 427 (All.).

(5) *Naqsood Alam Vs Commissioner of Customs, Lucknow reported in 201 5 (324} E.L.T.162 (Tri.-Del.).*

The learned counsel stressed that even though the cartons /packing has foreign markings this cannot be the criteria to decide whether the goods inside the cartons are of foreign origin.

3.0 The learned Authorized Representative for the Revenue Ms. T. Ushadevi, DC (AR) appeared and argued on behalf of the department. She first referred to the circular relied upon by the learned counsel for the appellant. It is submitted by her that in the said circular, it is mentioned that if the silver bullion is found to be in the form of bar weighting 30 kgs and bears foreign markings, the same can be subject to seizure by officers. In the present case, the silver granules packed in cartons had foreign markings and, therefore, the circular does not apply to the appellant. She submitted that the circular does not say that it should be a single bar weighing 30 kgs with foreign markings. Seizure can be affected if it weighs 30 kgs. and also if bullion is with foreign markings. In the present case, the silver was not in the nature of bars but it was in the nature of bullion.

Further, packing materials also showed that the silver was manufactured in Korea. She referred to the scanned copy of the packings/carton boxes, to point out that the name of manufacturer, date of the manufacture, the lot nos. as well as the purity is mentioned on the packing boxes. Further, the boxes were factory sealed. The appellant states that he has purchased the boxes from roadside at Chennai and had handed over the boxes for packing to M/s. Green Dart Courier. This is false and unbelievable. Further, Shri Raju, Proprietor of M/s. Green Dart Courier stated that the sender is Shri. Muralidhran , M/s. BBT and M/s. PJ and the goods in parcels were declared as automobile spare parts. The sender or the consignee is not the appellant herein. The parcel was addressed to Shri Venkatesh and therefore the claim of the appellant that he send the silver for job work cannot be true. The statement of Shri Raju read along with the fact that the cartons were bearing foreign markings along with seal and details of the manufacture would establish that the silver is of foreign origin. Apart from this, the assayer has certified that it has 99.8/99.7 % purity. The purity noted on the packings is 99.9%. The minor difference of 0.1-0.2% per carrot is of no consequence. The quantity mentioned on the carton boxes is 10 Kgs., and the very same quantity of silver was found in polythene bags, kept inside these carton boxes.

3.1 The foreign company mentioned on these carton boxes is a manufacturer of silver bullion including granules. She adverted to para 30 of the show-cause notice, wherein, the department has referred to another case, of which the facts show that, on 02.02.2013, the officers of CPU had intercepted vehicle carrying 15 kgs. Silver of granules each weighing 10 Kgs. The said silver granules were of identical brand, Country of Origin and weighing 10 Kgs. In the said case, the purchaser Shri .Shiv Sahai of Salem produced the documents including airway bill in support of the imported silver granules. This would go to show that the said manufacturer in Korea is engaged in manufacturing and dealing of silver granules which are imported to India. The packing /carton boxes seized in the present case, should therefore be considered as foreign markings of the silver granules. The circular, therefore, does not apply.

3.2 Further the appellants have not been able to show that they have obtained the silver by legitimate import. Though they have produced invoices of several silver dealers, the department had obtained letters from such silver dealers, wherein, it was stated that they have not supplied granules but sold only silver bars . The said letters are part of the relied upon documents. The judgments relied by learned counsel are not applicable to the facts of the present case. The decision of *Maqsood Alam* (supra) will not apply to the facts of the case since the goods involved there in is betel nuts and not notified goods under the Customs Act. The department has established that the goods seized are illegally imported and not subject to Customs duty and, therefore, the confiscation and penalty imposed are legal and proper.

4.0 Heard both sides.

5.0 The learned counsel for the appellant has placed the arguments mainly relying upon the Circular of the Board dated 11.06.1990. For better appreciation, the said Circular is reproduced as under:--

> "Silver bullion (excluding silver coins, jewelry and utensils) have since been notified under section 123 of the Customs Act, 1962 vide Notification No. 28 (Customs), dated 08.06.1990 thereby shifting the burden of proving whether the seized silver is smuggled or not, by the persons from whom silver bullion is seized. In order to prevent the possibility of undue harassment to law abiding persons possessing small quantities of silver bullion of Indian origin, it has been decided that normally the provisions of the section 123 of Custom s Act, 1962 should not be invoked against persons, who are found to be in possession of silver bullion of less than hundred kilograms. However, if the silver bullion is found to be the form of bars weighting 30 kilograms (approx.), which are being smuggled into the country and also where silver bullion is found to bear foreign markings, the question of seizure may be considered even when the quantity is less than hundred kilograms by an officer not lower in rank that than o[an Assistant Collector of Customs. Also keeping in view that now there is no incentive for the illegal export of silver bullion and coins, Notification No. 29 (customs), dated 8th June, 1990 has been issued removing silver bullion and coins from the purview of Chapter IV- B or

the Custom s Act, 1962. Detailed instructions are being issued separately."

From the above circular, it is seen that the Govt. has made clear that the provisions of section 123 of Customs Act, 1962 should not be invoked, when persons are found possession of silver bullion less than 100 kgs. Further that when silver bullion is in the form of bars of 30 kgs. each and also silver bullion which bear foreign markings even though less than 100 kgs. can be subject to seizure for which proceedings can be initiated.

6.0 In the present case, the silver is not in the nature of bars or coins. It is in the form silver granules. As per the circular, when silver bullion is found in possession with foreign markings the same can be subject to seizure, if it is less than 100 kgs. In the present case, the quantity of silver bullion is 60 kgs. Then the question arises, whether silver granules would fall within the definition of silver bullion. The Commissioner (Appeals) in para 8 of his order has explained the meaning of bullion as seen in Wikipedia. Ordinary meaning of bullion given as per the dictionary is "Platinum, Gold or Silver, which is in bulk quantities". The meaning of bullion thus does not take away platinum, gold or silver in the form of grains/granules. Thus, granules also fall within the definition of bullion. This would lead to the consequence that if the silver granules has foreign markings even though less than 100 kgs. would not be covered by the above Board circular. The next question then is whether silver granules in the present case has foreign markings. Needless to say that marking cannot be endorsed on silver granules as in case of silver coins or silver bars. The only practical way to endorse a marking on silver in the form of granules is to mention the markings on the packing /boxes which holds the silver granules. In the present case, the silver granules were found in carton boxes on which there was specific mention of the name of foreign manufacturer, lot nos., the date of manufacture etc. The scanned copy of the markings on the boxes has been placed as part of the record, which is reproduced under and would help for better appreciation.

Thus, it can be seen that the markings on the boxes clearly indicated the silver granules was of foreign origin. Then the burden shifts on to the appellant to show how the markings do not relate to the silver contained inside the boxes.

6.1 The appellant Shri Gaurav Agarwal has explained that he came to Chennai on 20.06.2013 and purchased plywood boxes and carton boxes from the road side shop at Sowcarpet, Chennai and handed over the same to M/s Green Dart Courier Ltd., who has packed the silver in the boxes and sealed it. This explanation seems to be unbelievable and acceptable. The boxes contained the exact quantity of silver granules mentioned on them. How is it possible for the appellant to purchase 6 carton boxes exactly mentioning 10 kgs of silver granules from road side shop in Sowcarpet. Further, the boxes also show the date of manufacture, purity as also lots nos. The details given by department in another case(silver granules imported by Sh. Shiv Sahni) establishes that the manufacturer mentioned on the carton boxes is a manufacturer/supplier of silver granules. These facts would sufficiently prove that the case set up by the appellant that the carton boxes were purchased from roadside to be false and unacceptable. From the discussions made above, I am of the view that the foreign markings on the carton boxes/packings relate to the silver granules contained in them and, therefore, the circular dated 11.06.1990 cannot apply.

6.2 The appellant also relies upon ledger extracts/ accounts to tentend that silver was purchased by him. Shri Gaurav Agarwal has deposed that he had purchased silver granules vide eight transactions from M/s. S.B. Ornaments Pvt. Ltd., Agra, M/s. Nishant Silver Handicraft, Mathura and M/s. Prasanth Silver Handicraft, Mathura. Appellant has produced some invoices and accounts to support this. However all these sellers have issued letters to department stating that the silver sold by them was in the nature of bar, and not granules. Learned counsel has made a frail effort to counter this by stating that though bars might have been supplied by the silver dealers, the appellant could have processed the same into silver granules and then sent for job work to M/s. Vignesh Payals. There is no evidence substantiate that processing charges were paid for converting the bar into granules which is a bulk quantity of 60 kgs. The statement of Shri Gaurav Agarwal is totally silent on this aspect. At the cost of repetition it has to be mentioned that the carton boxes which contained the silver granules correctly mentioned the quantity in each box to be 10kgs, the name of manufacturer, the lot no. year of manufacture, purity etc. Further, it is a question to be answered by the appellant as to whether the silver granules after being processed out of a bar by the appellant retain such high purity. Thue the documents/accounts produced by appellant do not help the appellant to establish that the goods are not of smuggled nature.

7.0 The decisions relied upon by the learned counsel for the appellant are cases in which there wwere no foreign markings and, therefore, distinguishable. The decision in *M/s. Murarilal Agarwal* (supra) relied upon by the learned counsel, is a case of silver bars of foreign origin weighing less than 46.7 kgs and therefore is of no assistance to appellant. The appellant therein had produced bills of entry to show that the silver bars were licitly imported. The appellant here, has not been able to establish that the goods were licitly imported into India. In the case of *M/s. Shambunath* (supra) the Larger Bench was dealing with silver which was not in the form of granules. The said case relates to 101 slabs silver which varied in weight and purity, and entirely on different set of facts. .

7.1 From the foregoing, I am of the view that the appellant has not been able to establish that the silver was legally imported and suffered Customs duty. In such circumstances, I find the confiscation of goods and penalties imposed are legal and proper. The impugned order requires no interference. The appeal filed by the appellant is, dismissed.

(Dictated and pronounced in the open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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