IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75009 of 2026

(Arising out of Order-in-Appeal No. 797/GHY(A)/COM/CUS/SH/2025 dated 18.09.2025 passed by the Commissioner (Appeals) CGST, Central Excise & Customs 3RD Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati-781001)

Smt. Anupama Singh, **: Appellant**
W/o Sunil Kumar Singh, (No. 1)
1250, Mudardah, Hussainpur,
Anandapur, Kolkata-700107

VERSUS

The Commissioner of Customs (Appeals), **: Respondent**
CGST, Central Excise & Customs
3RD Floor, GST Bhawan, Kedar Road,
Machkhowa, Guwahati-781001Guwahati and another

AND

Customs Appeal No. 75022 of 2026

(Arising out of Order-in-Appeal No. 797/GHY(A)/COM/CUS/SH/2025 dated 18.09.2025 passed by the Commissioner (Appeals) CGST, Central Excise & Customs 3RD Floor, GST Bhawan, Kedar Road, Machkhowa, Guwahati-781001)

Shri Ajay Kumar Banik, **: Appellant**
S/o (L) Aamrit Lal Banik, (No. 2)
218, Ward No. 16,
Dhaleswar Jail Ashram Road,
East Agartala, Tripura (West)-799007

VERSUS

The Commissioner of Customs (Appeals), **: Respondent**
CGST, Central Excise & Customs
3RD Floor, GST Bhawan, Kedar Road,
Machkhowa, Guwahati-781001,Guwahati and another

APPEARANCE:

Shri P. Sikdar & Shri D. Bhattacharya, Both Consultants, for the Appellant(s)

Shri A. K. Choudhary, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOs.75936-75937/2026

DATE OF HEARING / DECISION: 02.07.2026

Order: [PER SHRI ASHOK JINDAL]

The appellants are in appeal against the impugned order.

2. The facts of the case are that the appellant, namely, Smt. Anupama Singh, was travelling by Train No. 13174 - Kanchanjunga Express from Agartala to Kolkata on 27th February, 2022. At the Guwahati Railway station, Officers of the Custom Preventive Department intercepted her and found that she was wearing 10 gold bangles, 5 on each hand. She was thereafter taken into custody by the Custom Officers.

3. The said bangles, having the weight of 661.88 grams, were seized on the belief that they were liable for confiscation. Accordingly, proceedings were initiated against the appellants for seizure of the said bangles.

4. Thereafter, a Show Cause Notice dated 24.02.2023 was issued to the appellant inter alia proposing absolute confiscation of the same.

5. By way of the adjudication order dated 23.04.2025, the bangles in question were absolutely confiscated and penalty on both the appellants were imposed, on the basis of the allegation that the appellant no. 2, namely, Shri Ajay Kumar Banik of Agartala has given these bangles to the appellant, namely, Smt. Anupama Singh.

5.1. On appeal, the Ld. Commissioner (Appeals), vide the impugned order, has upheld the order passed by the ld. adjudicating authority.

6. Against the said order, the appellants are before us.

7. The Ld. Counsel appearing on behalf of the appellants submits that the Smt. Anupama Singh's bangles are the personal property of the said appellant, being Stridhan, which she was openly wearing while travelling, after attending a family function; that they were neither concealed nor transported in a secretive manner. It is his contention that the wearing of ornaments cannot be considered as a reason to treat the same as contraband; further, he contends that merely because the appellant could not produce any document thereof, the said bangles cannot be held liable for confiscation, as no such document is required to be produced for any personal belongings. Therefore, it is submitted that the 'reasonable belief' in terms of Section 110(1) of the customs act is absent in this case. Therefore, the Ld. Counsel for the appellants prayed that the impugned proceedings against the appellants be set aside.

8. To support their contentions, the Ld. Counsel for the appellants relied on the decision of the *Om Sai Trading Company v. Union of India [2020 (372) ELT 542 (Patna)]* which was affirmed by the Honourable Apex Court reported in *2022 (382) ELT 9 (Supreme Court).*

9. Reliance is also placed on the decision of *Balwant Raj Soni v. Commissioner of Customs (Preventive), Patna, Final Order Nos. 75455-75457/2023, dated 18.05.2023 in Appeal No. C/75414 /2022-CESTAT Kol).*

10. It is also submitted that retracted custodial statements have no evidentiary value, as relied upon by the Revenue. Therefore, on the basis of the submission that the seized bangles are personal

ornaments of the appellant as Stridhan, the Ld. Counsel for the appellants prayed that the impugned order for absolute confiscation and imposition of penalty on the appellants be set aside.

11. On the other hand, the Ld. Authorized Representative of the Revenue supported the impugned order.

12. Heard the parties.

13. We find that it is a case of seizure of bangles in a Bharatiya Railway Station, which were worn by the appellant, namely, Smt. Anupama Singh, being her Stridhan. Admittedly, the bangles in question were not having any foreign mark thereon and purity of said bangles is also not in conformity with that of foreign origin gold. Thus, in fact, there can be no reasonable belief for the Revenue to treat the said bangles as smuggled ones or of foreign origin. Therefore, we hold that the same cannot be confiscated, in terms of the decision of the Hon'ble Patna High Court in the case of *Om Sai Trading Company v. Union of India [2020 (372) ELT 542 (Patna)]* wherein the Hon'ble Court has observed that reasons to believe is not substantive satisfaction of the officer but must be that of an honest and reasonable person based on reasonable grounds; grounds cannot be supplemented by fresh reasons after seizure and mere suspicion is not sufficient. As it cannot be a 'reasonable belief' that for a woman wearing her Stridhan, her gold bangles are of foreign origin, in such circumstances, we hold that the bangles recovered from the appellant, Smt. Anupama Singh, are not liable for confiscation. Accordingly, the order of confiscation of the impugned bangles are set aside. Consequently, we

also hold that no penalty can be imposed on the appellants in the facts and circumstances of the case.

14. In view of this, we set aside the impugned order and allow the appeals, with consequential relief, if any.

(Operative part of Order was pronounced in Open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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