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Date: 08.07.2025

CESTAT Allahabad Overturns Penalty in Gold Smuggling

The Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Allahabad, has allowed a batch of five appeals involving allegations of gold smuggling and has set aside the penalties imposed under Section 112(b) of the Customs Act, 1962. The case revolved around the alleged recovery of over 2.2 kg of gold from two individuals purportedly acting under instructions from the so-called "Verma Brothers."

Background of the Case

The case originated from a Customs Preventive operation on 30.03.2019 at Cheeki Railway Station, Prayagraj, where two individuals—Appellants—were allegedly found in possession of gold bars weighing 2.2 kg, valued at ₹72.2 lakhs. The authorities claimed the gold was smuggled into India through Bangladesh via Kolkata. Based on their alleged confessional statements, Customs extended its investigation to include Appellants (collectively referred to as the "Verma Brothers"), imposing penalties of ₹25 lakhs each on them and ₹5 lakhs each on Appellants.

Key Legal and Evidentiary Issues Examined by the Tribunal

- 1. Panchnama Without Cross-Examination** The Tribunal strongly criticized the reliance on a panchnama when the panch witnesses were not produced for cross-examination. Citing *Mohanlal Bababhai v. Emperor (1940)*, it reiterated that panchnamas are not substantive evidence and can only serve to refresh the memory of a witness who testifies under oath.
- 2. Confessional Statements Under Duress** Both Appellants retracted their alleged confessional statements while in judicial custody, stating they were forced to sign dictated documents. Relying on *Vinod Solanki v. Union of India (2009)* and the recent Supreme Court ruling in *Commissioner of*

Customs v. Ganpati Overseas (2023), the Tribunal held that statements made under duress are inadmissible unless verified for voluntariness.

3. **Call Detail Records (CDRs) Not Sufficient Evidence** Customs had heavily relied on CDRs to establish a nexus between the accused. However, the Tribunal held that CDRs alone, especially when unrelated to the phone numbers mentioned in the inquiry, do not establish smuggling activity or illegal importation.
4. **Failure to Prove Foreign Origin or Illegal Import** Importantly, there was no testing of the gold bars nor concrete evidence proving their foreign origin. The Tribunal observed that hearsay statements about foreign markings being erased in Kolkata were insufficient.
5. **Burden of Proof Not Discharged** The Tribunal emphasized that the burden of proving illegal import lies with the Revenue. In the absence of any evidence establishing foreign origin or smuggling, penalty under Section 112(b) could not be sustained.

Final Order and Legal Implications

The CESTAT allowed all five appeals, quashing the penalties imposed under Section 112(b). The Tribunal underscored that assumptions and presumptions cannot substitute substantive evidence. It reaffirmed that penalties under Section 112(b) are only tenable when there is evidence of illegal import under Section 111 of the Customs Act, which was clearly absent in this case.

Takeaway for Legal and Trade Practitioners

- This ruling sets a precedent reinforcing the necessity of procedural safeguards, especially in adjudications involving penal consequences.
- The case reaffirms that enforcement agencies must produce corroborative evidence—mere suspicion or indirect indicators like CDRs and unverified confessions are insufficient.
- The decision reiterates the inviolability of natural justice principles, including the right to cross-examination and protection from compelled self-incrimination.

This Article has been written by Shri Ravi Shekhar Jha, Advocate Delhi High Court based on his interpretation of the law. He can be reached at his email id intelconsul@gmail.com or on his Mobile +91-9999005379.

Source: CESTAT Allahabad

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**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Customs Appeal No.70074 of 2022

(Arising out of Order-In-Appeal No.318-322-CUS/APPL/LKO/2021 dated 18.11.2021 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

Mr. Pintu Verma @ Mukesh Verma

.....Appellant

(1079/926A, Purana Katra, Near Manmohan Park,
P.S. Colonelganj, Prayagraj, U.P. Pin-211002)

VERSUS

Commissioner of Customs, Lucknow

....Respondent

(Vishalkhand-3, Gomti Nagar, Lucknow-226010)

WITH

- (i) Customs Appeal No.70075 of 2022 (Deepu Verma);**
- (ii) Customs Appeal No.70076 of 2022 (Rinku Verma);**
- (iii) Customs Appeal No.70094 of 2022 (Girish Chandra);**
- (iv) Customs Appeal No.70095 of 2022 (Rakesh Kumar);**

(Arising out of Order-In-Appeal No.318-322-CUS/APPL/LKO/2021 dated 18.11.2021 passed by Commissioner (Appeals) Customs, CGST & Central Excise, Lucknow)

APPEARANCE:

Shri Kartikeya Narain, Advocate (For Customs Appeal No.70074-70076/2022) & Shri Nishant Mishra, Advocate (For Customs Appeal No.70094 & 70095/2022) for the Appellant

Shri Manish Raj, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.70001-70005/2024

DATE OF HEARING : 05.12.2023
DATE OF DECISION : 05.12.2023

P.K. CHOUDHARY:

The present batch of five appeals arises from Order-in-Appeal No. 318-322-CUS/APPL/LKO/2021 dated 18.11.2021 passed by the Ld. Commissioner (Appeal), by which five appeals filed by the present Appellants have been dismissed and imposition of penalty under Section 112(b) of the Customs Act, 1962 ('Customs Act') has been upheld. The detail of the Appellants and the quantum of penalty confirmed against them are as under:-

Sl.No.	Appellant	Appeal No.	Quantum of Penalty
1.	Rakesh Kumar	C/70095/2022	5,00,000/-
2.	Girish Chandra	C/70094/2022	5,00,000/-
3.	Pintu Verma @ Mukesh Verma	C/70074/2022	25,00,000/-
4.	Rinku Verma	C/70076/2022	25,00,000/-
5.	Deepu Verma	C/70075/2022	25,00,000/-

2. The facts of the case, as detailed in the show cause notice dated 03.09.2019 are that on 30.03.2019, the Officers of Customs (P), Division Varanasi intercepted two persons namely Sri Rakesh Kumar and Sri Girish Chandra from the private parking of Cheeki Railway Station and recovered gold bar weighing 1.2 kg in two pieces from Sri Rakesh Kumar and one piece gold bar weighing 1 kg from Sri Girish Chandra. The show cause notice records that upon recovery of the said gold bars, the Government approved Valuer was called upon, who vide his report dated 30.03.2019 declared the weight of recovered 3

pieces of gold bars as 2201.430 grams valued at Rs 72,20,690/-.

The show cause notice further records that on a reasonable belief that the recovered gold bars were of foreign origin and were smuggled through Bangladesh, the said bars were seized and complete proceedings were recorded in Panchnama dated 30.03.2019, drawn in the presence of independent witnesses.

2.1. That show cause notice then records that during the course of inquiry, statements of Sri Rakesh Kumar and Sri Girish Chandra were recorded on 30.03.2019, wherein *inter alia*, they stated that they were working for Shri Pintu Verma. Under the instructions of Pintu Verma and his brothers viz., Shri Rinku Verma and Shri Deepu Verma (collectively the three brothers have been referred to as 'the Verma Brothers'), they went to Kolkata with Rs.42 Lakhs and Rs 32.50 Lakhs in cash, and met one Sri Pradeep Kumar Jana ('Pradeep Ji'), who took the cash and handed 3 pieces of gold bars to them and that in Kolkata they came to know that foreign origin gold bars are brought in Kolkata by smuggling through Bangladesh and in Kolkata their foreign markings are erased. The show cause notice then records that both the persons were arrested on 31.03.2019 and produced before the Special Chief Judicial Magistrate, Varanasi, who remanded them to judicial custody.

2.3. The show cause notice also records that during the course of follow up, search was conducted at the residential premises of all the five Appellants, but neither any contraband nor any

paper/bill in respect of the subject gold bars was found. The statement of Sri Rinku Verma was recorded on 21.05.2019, wherein he denied his involvement in the matter and also denied knowing Sri Pradeep Ji of Kolkata, Sri Rakesh Kumar and/or Sri Girish Chandra. The show cause notice also records that Shri Pradeep Ji failed to appear and denied his involvement in the matter and any connection with the subject gold by way of a letter. Further investigation was conducted and call record details of various mobile numbers relating to the five Appellants and Shri Pradeep Ji was obtained.

2.4. On the basis of confessional statements of Shri Rakesh Kumar and Shri Girish Chandra and the call record details, the show cause notice alleged that the five Appellants and Shri Pradeep Ji were in constant touch with each other and were regularly engaged in dealing with smuggled foreign origin gold bars. The show cause notice therefore proposed confiscation of seized gold bars and imposition of penalties on the five Appellants and Shri Pradeep Ji of Kolkata.

2.5. The show cause notice dated 03.09.2019 was adjudicated vide Order-in-Original No. 43/ADC/2020-21 dated 26.08.2020, by which the subject gold bars were confiscated and penalties under Section 112(b) was imposed on the five Appellants along with Shri Pradeep Ji of Kolkata.

2.6. The Order-in-Original dated 26.08.2020 was then challenged by the five Appellants in separate appeals only to the extent of imposition of penalties. None of the present Appellants claimed ownership of the confiscated gold bars. By the impugned order, all the five appeals have been dismissed and imposition of penalties on all the five Appellants has been upheld.

2.7. As far as Shri Pradeep Ji of Kolkata is concerned, it appears from the records that he has not challenged the Order-in-Original dated 26.08.2020, to the extent it relates to him and consequently there are only five appeals before us filed by the present Appellants.

3. Heard Shri Nishant Mishra, Id. Counsel appearing for Shri Rakesh Kumar and Shri Girish Chandra, Shri Kartikeya Narain Id. Counsel for the other three Appellants viz. the Verma Brothers and Shri Manish Raj, Id. A.R for the Revenue.

4. Shri Nishant Mishra, Id. Counsel has submitted that Shri Rakesh Kumar and Shri Girish Chandra are labourers and have been falsely implicated in the matter. The Id. counsel submits that while Shri Rakesh Kumar was apprehended from a tea stall outside the Cheoki Railway Station, Shri Girish Chandra was apprehended from Varanasi and both the persons were forcibly taken to the office of Customs (Preventive), Varanasi, where they were illegally detained and were forced to write and sign a dictated statement at around 10:00 PM on 30.03.2019. The Id.

Counsel has further submitted that the confiscated gold was not seized from the possession of the Appellants but was recovered from some other person, whom the officers were unable to catch hold of. The Id. Counsel has vehemently argued that the contents of the Panchnama dated 30.03.2019 are incorrect, were disputed by the Appellants before the Adjudicating Authority and the Revenue has failed to prove the contents of the Panchnama by offering cross-examination of the two panch witnesses, despite request being made by the Appellants. The Id. Counsel further submitted that while the Appellants were in judicial custody, they retracted their respective statements and also stated the manner in which their statements were recorded. The Id. Counsel also submitted that the statements, even if assumed to be correct, do not prove that the subject gold bars are of foreign origin as the statement to this effect is clearly hearsay. The Id. Counsel also submitted that the Revenue has not made any enquiry regarding the details of travel undertaken by the Appellants to Kolkata, purity of subject gold bars, etc. and that the Appellants have been implicated solely on the basis of call record details, which is in respect of phone numbers not belonging to the Appellants and even otherwise, the call record details does not show location of the Appellants at Kolkata. Lastly, the Id. counsel submitted that penalty under Section 112(b) of the Customs Act could be imposed only if improper import of goods is proven, which the Revenue has failed to prove in the present case.

5. Ld. Counsel for the other three Appellants viz. the Verma Brothers, has adopted the arguments of Shri Nishant Mishra, Advocate and has prayed that the imposition of penalties on his clients may be set aside. Ld. A.R appearing for the Revenue has reiterated and relied upon the findings recorded in the impugned order.

6. Heard Id. counsel for the Appellants and Id. A.R for the Revenue and perused the appeal records.

7. On going through the records, we find that the entire case of the Revenue is based on the fact of recovery of confiscated gold bars from Shri Rakesh Kumar and Shri Girish Chandra as recorded in Panchnama dated 30.03.2019, confessional statements of Shri Rakesh Kumar and Shri Girish Chandra and the call record details of the present Appellants and one Shri Pradeep Ji of Kolkata.

8. While the Revenue has initiated the present proceedings against the Appellants on the basis of recovery of confiscated gold bars from Shri Rakesh Kumar and Shri Girish Chandra, both the said persons have disputed the said recovery. As per them, the subject gold bars were not recovered from them and they were falsely implicated in the matter. The two Appellants were therefore disputing the correctness of the Panchnama dated 30.03.2019. Law in this regard is well settled that Panchnama is merely a record of what the panch sees and the only use to

which the panchnama can be put is that when the panchas go into the witness box, the panchnama can be used as a contemporary record to refresh his memory. Reference in this regard has been made by the Counsel for the Appellants to the judgment of the Hon'ble Bombay High Court in the case of **Mohanlal Bababhai v. Emperor [1940 SCC OnLine Bom 114]** Relevant paragraphs of the said judgment are reproduced for reference:-

"5. The panchnama is merely a record of what a panch sees, and the only use to which it can properly be put is that when the panch goes into the witness box and swears as to what he saw, the panchnama can be used as a contemporary record to refresh his memory. But a police officer is not entitled to give evidence of what the panch told him, that he saw, and that is what it comes to if a police officer is allowed to put in the panchnama. A police witness may state that he held a panchnama and offer to produce the record if the accused asks for it, but he cannot bring it on record in his evidence-in-chief. If the police hold a panchnama, and do not offer to Call the panch, an inference may be drawn against them from the fact that the panch is not submitted for cross-examination. The putting in of a panchnama without calling the panch is not only an infringement of the rules of evidence against the admission of hearsay evidence, but it is unfair to the accused, because it enables the police to get the advantage of evidence in corroboration without putting that evidence to the test of cross-examination. Such cross-examination might show that the panch was nothing but a police agent, and that his evidence is worthless.

6. *If the practice of allowing the prosecution to put in a panchnama without calling the panch is still in force despite the decision of this Court, I hope that Magistrates will see that it is stopped. Having regard to the extreme importance in this case of the identification of the accused by Gopal and Hasanali, and to the fact that evidence on this point was improperly admitted, the appeal must be allowed. I am not prepared to act on the uncorroborated testimony of the police officer as to what took place at this identification parade, particularly as evidence in corroboration was available and not called. The accused must therefore be acquitted. Fine, if paid, to be refunded.*

G.N./R.K."

9. It is our considered view that once the two Appellants disputed the fact of recovery of confiscated gold bars from them and also disputed the panchnama dated 30.03.2019, the panch witnesses were required to be offered for cross-examination so that the truth of the contents of the panchnama and the recovery made from the two Appellants could have been established. In the present case, though the opportunity to cross-examine the two panch witnesses was allowed but the said panch witnesses never appeared for cross-examination. In this view of the matter, in our opinion, it would not be safe to conclude regarding recovery of confiscated gold bars from the two Appellants only on the basis of panchnama, without corroborating the contents of the same with some other evidences.

10. The Revenue has also relied on the confessional statements of the two Appellants, who admitted in their statements dated 30.03.2019 regarding recovery of gold bars from them and bringing the subject gold bars from Kolkata. In this regard, we find that as per the version of the Revenue, the two Appellants were apprehended from Allahabad (now Prayagraj) and were then taken to Varanasi where their respective statements were recorded at 10:00 PM and 10:30 PM respectively. However, the two Appellants, while they were in judicial custody, retracted their earlier statements stating that they were petty labourers and the subject gold bars had not been recovered from them. They further stated that; they had been falsely implicated in the matter and that they had never travelled to Kolkata and were not involved in smuggling of the subject gold bars and their respective statements were recorded under duress, wherein they had been compelled to write and sign on the dictated statements.

11. Under the peculiar facts and circumstances of the present case, it is our considered view that such statements cannot be presumed to be voluntary in view of the Law laid down by Hon'ble Supreme Court in the case of **Vinod Solanki v. Union of India [2009 (233) ELT 157]** and the Adjudicating Authority was duty bound to ascertain whether there was any duress or coercion in the recording of statement, as only a voluntary statement can be relied upon as evidence. Our view is fortified by a recent judgment of Hon'ble Supreme Court in

Commissioner of Customs (Imports), Mumbai v. Ganpati Overseas [2023 SCC OnLine SC 1259], where the Hon'ble Supreme Court has categorically held that a statement recorded under duress and coercion cannot be used against the person making the statement and the Ld. Adjudicating Authority is duty bound to find out whether there was any duress or coercion or not. We find that in the absence of any such exercise conducted by the Ld. Adjudicating Authority in the present case, the Appellants cannot be penalised merely on the basis of confessional statements, which were retracted by both the Appellants, while they were in judicial custody. Relevant Para of the judgment is reproduced below:-

"76. Thus, what is deducible from an analysis of the relevant legal provisions and the corresponding judicial pronouncements is that a customs officer is not a police officer. Further, the person summoned and who makes a statement under Section 108 is not an accused. However, a statement made by a person under Section 108 of the Customs Act before the concerned customs officer is admissible in evidence and can be used against such a person. Object underlying Section 108 is to elicit the truth from the person who is being examined regarding the incident of customs infringement. Since the objective is to ascertain the truth, the customs officer must ensure the truthfulness of the statement so recorded. If the statement recorded is not correct, then, the very utility of recording such a statement would get lost. It is in this context that the customs officer who is empowered under Section 108 to record statement etc. has the onerous responsibility to see to it that the statement is recorded in a fair and judicious manner providing for procedural safeguards to the concerned person to ensure that the statement so recorded, which is admissible in evidence, can meet the standard of

basic judicial principles and natural justice. It is axiomatic that when a statement is admissible as a piece of evidence, the same has to conform to minimum judicial standards. Certainly a statement recorded under duress or coercion cannot be used against the person making the statement. It is for the adjudicating authority to find out whether there was any duress or coercion in the recording of such a statement since the adjudicating authority exercises quasi-judicial powers."

Further, Hon'ble Supreme Court in the case of **Rajesh and Another Vs. State of Madhya Pradesh [2023 SCC Online SC 1202]** have held as under:-

"29. That apart, the manner in which the Investigating Officer (PW-16) went about drawing up the proceedings forms an important issue in itself and it is equally debilitating to the prosecution's case. In Yakub Abdul Razak Memon vs. State of Maharashtra through CBI, Bombay¹², this Court noted that the primary intention behind the 'panchnama' is to guard against possible tricks and unfair dealings on the part of the officers entrusted with the execution of the search and also to ensure that anything incriminating which may be said to have been found in the premises searched was really found there and was not introduced or planted by the officers of the search party. It was further noted that the legislative intent was to control and check these malpractices of the officers, by making the presence of independent and respectable persons compulsory for search of a place and seizure of an article. It was pointed out that a panchnama can be used as corroborative evidence in the Court when the respectable person who is a witness thereto gives evidence in the Court of law under Section 157 of the Evidence Act. This Court noted that Section 100(4) to Section 100(8) Cr.P.C. stipulate the procedure with regard to search in the presence of two or more respectable and independent persons, preferably from the same locality, so as to build confidence and a feeling of safety and security amongst the public. The following mandatory conditions

were culled out from Section 100 Cr.P.C. for the purposes of a valid panchnama:

(a) All the necessary steps for personal search of officer (Inspecting officer) and panch witnesses should be taken to create confidence in the mind of court as nothing is implanted and true search has been made and things seized were found real.

(b) Search proceedings should be recorded by the I.O. or some other person under the supervision of the panch witnesses.

(c) All the proceedings of the search should be recorded very clearly stating the identity of the place to be searched, all the spaces which are searched and descriptions of all the articles seized, and also, if any sample has been drawn for analysis purpose that should also be stated clearly in the Panchanama.

(d) The I.O. can take the assistance of his subordinates for search of places. If any superior officers are present, they should also sign the Panchanama after the signature of the main I.O.

(e) Place, Name of the police station, Officer rank (I.O.), full particulars of panch witnesses and the time of commencing and ending must be mentioned in the Panchnama.

(f) The panchnama should be attested by the panch witnesses as well as by the concerned IO.

(g) Any overwriting, corrections, and errors in the Panchnama should be attested by the witnesses.

(h) If a search is conducted without warrant of court Under Section 165 of the Code, the I.O. must record reasons and a search memo should be issued.

30.....

31. Recently, in *Ramanand @ Nandlal Bharti vs. State of Uttar Pradesh*¹³, a 3-Judge Bench of this Court observed that the requirement of law that needs to be fulfilled before accepting the evidence of discovery is by proving the contents of the panchnama and the Investigating Officer, in

his deposition, is obliged in law to prove the contents of the panchnama. It was further observed that it is only if the Investigating Officer has successfully proved the contents of the discovery panchnama in accordance with law that the prosecution would be justified in relying upon such evidence and the Trial Court may also accept the same. It was held that, in order to enable the Court to safely rely upon the evidence of the Investigating Officer, it is necessary that the exact words attributed to the accused, as the statement made by him, be brought on record and, for this purpose, the Investigating Officer is obliged to depose in his evidence the exact statement and not merely say that the discovery panchnama of the weapon of the offence was drawn up as the accused was willing to take it out from a particular place.”

12. The revenue has further relied upon the call record details to show that the present Appellants and Shri Pradeep Ji of Kolkata were in constant touch with each other. This in our opinion leads nowhere, as even if the present Appellants were in touch with each other, the same does not prove foreign origin of gold bars, illegal import of the same and involvement of the present Appellants in any manner in dealing with such goods. There is also no allegation in the show cause notice on the basis of call record details that the location of Shri Rakesh Kumar and Shri Girish Chandra was in Kolkata anytime during the period from 28.03.2019 to 30.03.2019. Further, as rightly pointed out by the Ld. counsel for the Appellants, the call record details is also in respect of some other phone numbers, the reference of which is not coming from the recorded statements or the enquiry made and have been straightaway referred to in the show cause

notice. Thus, no concrete evidence is forthcoming in favour of the revenue on the basis of call record details.

13. We also observe that no enquiry has been made in the present case regarding presence of Shri Rakesh Kumar and Shri Girish Chandra at Kolkata; their travel details; source of cash; whereabouts of Shri Pradeep Ji of Kolkata and the ownership details of motor cycle found parked outside the Cheoki Railway Station. Thus, the necessary ingredients to link the present Appellants to the confiscated gold bar are clearly absent in the present case.

14. We also find that there is no evidence on record to show that the confiscated gold bars were of foreign origin. The Revenue in this regard has heavily relied on the confessional statements but we find that both the Appellants in their respective statements have stated that in Kolkata they came to know that the foreign origin gold bars are brought in Kolkata by smuggling through Bangladesh and in Kolkata their foreign markings are erased. It is our considered view that such a statement is clearly generic and hearsay. The Revenue has also not got the confiscated gold bars tested by touchstone method to test the purity of the confiscated gold bars. In these circumstances, the initial burden to prove foreign origin of subject gold bars has not been established.

15. In view of the aforesaid discussions, we do not find necessary material for linking the present Appellants with the confiscated gold bars in the present case and therefore their role in the alleged smuggling of confiscated gold bars has not been established. The entire case of the Revenue appears to be based on assumptions and presumptions and the same cannot take place of substantive evidence and accordingly, it cannot be held that the Appellants have in any manner dealt with the goods liable to confiscation under Section 111 of the Customs Act and consequently they cannot be subjected to penalty.

16. Even otherwise, we are of the view that penalty under Section 112 (b) of the Customs Act can be imposed only if any person deals with any goods, which he/she believes or has reason to believe are liable to confiscation under Section 111 of the Customs Act. Section 111 of the Customs Act provides for confiscation of illegally imported goods. Now when import of goods is necessary for invoking Section 111, then in view of clear language of Section 112(b) of the Customs Act, penalty cannot be imposed unless the fact of illegal import is established. In the present case, since the Revenue could not establish the foreign origin of gold, hence the penalty under Section 112(b) of the Customs Act cannot be imposed and the same is accordingly set aside.

17. Further, we observe that since the initial burden of proving the alleged illegal importation of gold bars of foreign origin has

not been discharged by the Revenue and no corroborative evidence has been brought on record to support the case made out against Shri Girish Chandra and Shri Rakesh Kumar, the proceedings against the Verma Brothers also cannot sustain.

18. Accordingly, all the appeals are allowed with consequential relief to the Appellants.

(Operative part of the order is pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

Nihal