

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, CHENNAI**

Customs Appeal No. 176 of 2011

(Arising out of Order in Original No. 04/2011 (Customs) Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem)

M/s. Sanco Trans Ltd.

Regd. Office Post Box No. 1962
New No. 46, Moore Street
Chennai – 600 001.

Appellant

Vs.

Commissioner of Customs

No. 1, Williams Road, Cantonment
Trichy – 620 001.

Respondent

APPEARANCE:

Shri T. Sundaranathan, Advocate for the Appellant
Smt. O.M. Reena, Authorised Representative for the Respondent

With

(i) Customs Appeal No. 177 of 2011 (M/s. Sanco Trans Ltd.) (arising out of Order in Original No. 01/2011 Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem)

(ii) Customs Appeal No. 178 of 2011 (M/s. Sanco Trans Ltd.) (arising out of Order in Original No. 02/2011 Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem)

(iii) Customs Appeal No. 59 of 2012 (M/s. Sanco Trans Ltd.) (arising out of Order in Original No. 01/2012 (Customs) Commissioner dated 19.01.2012 passed by the Commissioner of Central Excise, Salem)

CORAM

Hon'ble Shri M. Ajit Kumar, Member (Technical)

Hon'ble Shri Ajayan T.V., Member (Judicial)

FINAL ORDER NOS.40033 – 40036/2026

Date of Hearing: 13.08.2025

Date of Decision: 09.01.2026

Per M. Ajit Kumar,

These appeals arise out of three Orders in Original passed by the Commissioner of Central Excise, Salem. The appellant in these appeals i.e. M/s. Sanco Trans Ltd. is a Public Limited Company, incorporated under the provisions of the Companies Act, 1956. It carries on the

business and functions of a Custom House Agent/ Customs Broker (**CHA/ CB**), governed by CHALR, 2004. The trigger in these cases originate from intelligence received by the Directorate of Revenue Intelligence (DRI) regarding certain individuals who allegedly exported consignments by inflating their values so as to unlawfully claim duty drawback benefits. They also allegedly mis-declared the port of discharge to be UK and other European Countries in the Shipping Bills to avoid a higher percentage of examination of export goods. But the goods were sent to Dubai, by manipulating Bills of Lading (**BL**), after obtaining the 'Let Export Order' (**LEO**). These alleged export of low-cost textiles was done by willfully misusing the Importer Exporter Codes (**IEC**) of third parties without the knowledge of the said actual IEC holders. It was further alleged that bank accounts were established by these individuals solely for the purpose of encashing duty drawback cheques claimed from the department, with no genuine realization of foreign exchange resulting from these exports. After obtaining the duty drawback proceeds, the individuals involved would allegedly abscond. M/s. Sanco Trans Ltd. was the CHA in all these transactions, who allegedly filed the Shipping Bills (**SB**), without verifying the genuineness of exporters and also by conniving with the exporters. The issue being common in all these appeals, they were heard together and are disposed by this common order.

2. Brief facts of the case in the following appeals:-

A. **Appeal Nos. C176/2011**

a. This appeal is filed against Order in Original No. 04/2011 (Customs) Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem.

b. In light of the intelligence stated above, an investigation was launched into the exports purportedly made by M/s. Girijaa Exports, Chennai, among others. Shipments were seen to be made in the name of M/s. Girijaa Exports through ICD, Salem, under three shipping bills dated 6.7.2005 (two bills) and 7.7.2005 (one bill). A total duty drawback of Rs.5,19,894/- was disbursed under the name of M/s. Girijaa Exports. However, no bank realization certificate confirming receipt of foreign exchange for these exports was provided by the exporter within the timeframe stipulated by the Customs and Central Excise Duties Drawback Rules, 1995.

d. Upon inquiry made by ICD, Salem on 18.1.2007, with the IEC holder, M/s. Girijaa Exports, affirmed that they neither carried out the relevant exports nor received the associated duty drawback amount.

e. Subsequent correspondence on 21.2.2007 with Sanco Trans Ltd., Salem led to confirmation from the Senior Manager that shipping bills and related documentation were filed by forwarding agent Shri Kumar in the name of Girijaa Exports. The Senior Manager further stated that he managed exports under the duty drawback scheme for exporters represented by Shri A. Kumar @ A. Satishkumar of Chennai, Arulkumaran, J. Wison, and Dr. Shanmugasundaram. He confirmed that after all necessary documentation was filed, duty drawback cheques were provided to the exporters.

f. During the investigation, Dr. Shanmugasundaram acknowledged receipt of the duty drawback benefits and agreed to reimburse the erroneously sanctioned amounts. A Show Cause Notice dated 15.5.2009 was issued to the parties concerned. Following legal proceedings, the Ld. Commissioner demanded repayment of Rs.5,19,894/- corresponding to the erroneously approved drawback

claims under the aforementioned shipping bills, plus applicable interest. Penalty of Rs.26,000/- were imposed on M/s. Sanco Trans Ltd., under Section 114(i) of the Customs Act, 1962. Aggrieved by the order M/s. Sanco Trans Ltd. filed Appeal No. C/176/2011, before this Tribunal.

B. Appeal Nos. C/177/2011

a. This appeal is filed against Order in Original No. 01/2011 Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem.

b. This appeal relates to a similar investigation initiated into the exports purportedly made by M/s. Feema Garments, Tiruppur. Investigation revealed that there existed no firm in the name of M/s. Feema Garments and the name P. Mahendran said to be the owner of the firm was also fictitious. It was also noticed that an amount of Rs.1,77,091/- towards duty drawback was presented and encashed against the shipping bill No. 164 dated 9.3.2006 for the exports made through ICD, Salem and a further amount of Rs.1,10,200/- was encashed against the export made under shipping bill No. 456 dated 30.6.2006. Since the exports were handled by M/s. Sanco Trans Ltd., the Senior Manager of Sanco Trans Ltd. was questioned and he admitted that the shipping bills and the related documents were filed by the appellant. The Senior Manager of Sanco Trans in his statement deposed that he handled the exports under duty drawback scheme for the exporters represented by Shri A. Kumar @ A. Satishkumar of Chennai, Arulkumaran, J. Wilson and Dr. Shanmugasundaram. He also deposed that after the exports and after filing the necessary documents for duty drawback, the duty drawback cheques were received by the purported exporters. Hence Show Cause Notice was issued to M/s.

Sanco Trans Ltd. and others. After due process of law, the Ld. Commissioner demanded an amount of Rs.2,87,291/- being the drawback amount erroneously sanctioned against the two shipping bills along with interest from multiple individuals. A penalty of Rs.15,000/- was imposed on M/s. Sanco Trans Ltd. under section 114(i) of the Customs Act, 1962. Hence the M/s. Sanco Trans Ltd. has filed this appeal against the imposition of penalty.

C. **Appeal Nos. C/59/2012**

a. This appeal is filed against Arising out of Order in Original No. 01/2012 (Customs) Commissioner dated 19.01.2012 passed by the Commissioner of Central Excise, Salem. This impugned order has been passed denovo on the directions of CESTAT, Chennai vide Final Order No. 164 to 171/2010 dated 8.2.2010.

b. This appeal concerns an investigation into exports purportedly made by M/s Sri Angalamman Agencies, a non-existent firm having a fictitious owner. A total duty drawback of Rs 3,44,899/- was wrongly claimed and encashed for exports via ICD, Salem. The Senior Manager of Sanco Trans stated that he managed exports under the duty drawback scheme for several exporters. After export and submission of required documents, the purported exporters received their duty drawback cheques. A Show Cause Notice was issued to Sanco Trans Ltd. and others, leading the Commissioner to demand repayment of the wrongly sanctioned drawbacks and interest from multiple individuals. A penalty of Rs. 15,000/- was imposed on M/s Sanco Trans Ltd. under section 114(i) of the Customs Act, 1962. Sanco Trans Ltd. have appealed against the penalty imposed, before us.

D. **Appeal Nos. C/178/2011**

a. This appeal is filed against Order in Original No. 02/2011 Commissioner dated 07.01.2011 passed by the Commissioner of Central Excise, Salem.

b. The DRI further investigated exports purportedly made by M/s. Sri Sakthivel Murugan Exports, revealing that 11 shipping bills worth Rs.3,95,79,602/- were filed for exporting goods for buyers at UK, resulting in payment of a duty drawback of Rs.26,20,678/- by the department. The proprietor, Shri M. Balaji, could not be located, and the drawback was claimed by M/s. V.V. Subramania Chetty, a related concern. M/s. Sanco Trans Ltd., responsible for clearance at ICD Salem, facilitated the fraud by acting on behalf of non-exporters. After investigation, a Show Cause Notice was issued to various parties including Sanco Trans Ltd. The Commissioner ordered the recovery of the wrongly sanctioned duty drawback, from multiple individuals, along with penalties. Consequently, Sanco Trans Ltd. have appealed the penalty.

c. Ld. Counsel for the appellant filed a petition under Rule 41 of Cestat Rules to correct an error made in their appeal memorandum, which stated that the appellants came forward and paid the amount involved in the alleged wrong availment of drawback benefits, when in reality they had not made such a payment. While accepting their petition, we caution the parties to be very careful while submitting facts, before the Tribunal.

3. The Ld. Advocate Shri T. Sundaranathan appeared for M/s. Sanco Trans Ltd. The Ld. Authorized Representative Smt. O.M. Reena appeared for the respondent.

3.1 The Ld. Advocate for M/s. Sanco Trans Ltd. submitted that the following Questions of Law arose in these appeals.

A. Whether DRI can issue Show Cause Notice in respect of recovery of Drawback Amounts as provided under Sec 75 and 76 Customs Act read with Rules 16 and 16A of Drawback Rules, 1995?

B. Whether a subsequent act of manipulating BL to a different Port of Discharge, after obtaining the LEO upon completion of the Shipping Bills process, would amount to mis-declaration in the SB?

C. Under Customs Act, 'person' does not include juristic persons like a Company. Then whether the appellant being a Public Company can be held liable as a 'person' as provided under Sec 114 Customs Act?

D. Whether action can be taken against a CHA/ CB under the Customs Act for any act of omission and commission under CHALR 2004?

E. Can the appellant/CHA-employer be held liable for the mischief of its employees?

3.2 Smt. O.M. Reena, the Ld. A. R. stated that the appeal filed by the department against the Tribunal judgment in **Manasa Impex - I** (supra) before the Hon'ble Madras High Court was withdrawn only on monetary grounds as seen from the Order of the Hon'ble High Court in CMA No 2786 of 2018 dated 21.02.2025. She reiterated the findings in the impugned orders.

4. We have perused the appeals and have heard the rival parties. We address the legal issues raised by the appellant.

5. **Whether DRI can issue Show Cause Notice in respect of recovery of Drawback amounts as provided under Sec 75 and 76 Customs Act read with Rules 16 and 16A of Drawback Rules, 1995?**

5.1 We find that the judgment of this Tribunal in **Manasa Impex – I** (supra) later came to be examined in the said appellants case vide FINAL ORDER NOS. 40832-40840/2025, Dated: 21.08.2025 [**Manasa Impex Services Vs Commissioner of Customs (Preventive) - 2025 (9) TMI 263 - CESTAT CHENNAI [Manasa Impex – II]**], and the point of law was held in favour of revenue accepting the issue of SCN by DRI to be legal and proper in a case involving drawback. Relevant portion of the Order is reproduced below.

“4. We have heard the rival parties and have carefully gone through the appeals. The issues involved are:

A) Whether DRI Officers have jurisdiction to issue SCN under Section 75 of the Act read with the relevant Rule.

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6. Much water has flown, since the judgment of the Hon’ble Supreme court in **Commissioner of Customs Vs. Syed Ali** [2011 (265) ELT 17 (SC). A three Judge Bench of the Hon’ble Supreme Court in REVIEW PETITION NO. 400 OF 2021, in the case of **COMMISSIONER OF CUSTOMS Vs M/S CANON INDIA PVT. LTD.** [2024 INSC 854] (Also referred to as **Canon India -II**), reviewed its earlier order which held that the officers of DRI are not ‘proper officers’ within the meaning of Section 28(4) of the Customs Act. The Hon’ble Court held that Circular No.4/99 dated 15.02.1999 issued by the Central Board of Excise and Customs (**CBEC**), which empowered officers of DRI to issue show-cause notices under S.28 of the Act as well as Notification no. 44/2011 dated 06.07.2011 which assigned the functions of “proper officers” for the purposes of Sections 17 and 28 to the officers of the DRI were not brought to the notice of the Apex Court during the proceedings in Civil Appeal No. 1827 of 2018, dated 09.03.202, titled **M/s Canon India Private Ltd. Vs Commissioner of Customs** (Also referred to as **Canon**

India - I). The Judgment also set aside the decision of the Hon'ble High Court of Delhi rendered in the case of **Mangali Impex Ltd. Vs Union of India reported** [(2016) SCC Online Del 2597] and upheld the view taken by the Hon'ble High Court of Bombay in the case of **Sunil Gupta Vs Union of India and Others** [(2014) SCC Online Bom 1742]. It also upheld the constitutional validity of Section 97 of the Finance Act, 2022.

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12. We find that the Tribunal in the case of **M/S. Monte International** (supra), relied on the Hon'ble Supreme Court's judgment in *Sayed Ali* (supra), the Hon'ble Bombay High Court's judgment in **Sunil Gupta** (supra), and which was approved of by the Hon'ble Supreme Court in its Review judgment in *Canon India - II*, both held that 'Sayed Ali' did not deal with the issue of SCN issued by DRI officers, hence removing the main plank on which **M/S. Monte International** stood. The review judgment in **Canon India - II**, has now laid down the law with regard to the issue of SCN by DRI officers. Hence this Tribunal's order in **Manasa Impex Services, Cargomar** (supra) which relied on **M/S. Monte International**, and did not have the benefit of going through the said Supreme Court judgment, does not constitute a binding precedent.

13. We find that the Hon'ble Karnataka High Court in its judgement in the case of **SRI MEENAKSHI APPARELS PVT LTD** [2010-TIOL-938-HC-KAR-CUS], had an occasion to examine the issue of SCN by DRI in a drawback matter. Relevant portions of the judgment are extracted below.

"5. In the light of the aforesaid facts and the rival contentions, the short point that arises for our consideration is,

"Whether the Directorate of Revenue Intelligence had the jurisdiction to adjudicate the dispute regarding drawback and whether such order adjudicating the duty drawback is appealable to the Tribunal?"

Rule 16-A of the Rules deals with Recovery of the amount of drawback where export proceeds are not realized. Section 75 of the Act supersedes for Drawback on imported materials used in the manufacture of goods which are exported. However, if the export value is not received, or received less than the value of the imported materials, then, the Revenue can recover the amount of drawback paid to the assessee. **Rule 16-A of the Rules provides for the manner in which it could be recovered. It provides that a show cause notice is to be issued to the exporter for production of evidence of**

realization of export proceeds within, a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within sixty days of the receipt of the said order. Section 4 of the Act deals with the appointment of Officers of Customs. Section 4(1) empowers the Board to appoint such persons as it thinks fit to be Officers of Customs. Sub-Section (2) of the said Section provides, without prejudice to the provisions of sub-Section (1), the Board may authorize a Chief Commissioner of Customs or a Commissioner of Customs or a Joint or Assistant Commissioner of Customs or Deputy Commissioner of Customs to appoint Officers of Customs below the rank of Assistant Commissioner of Customs or Deputy Commissioner of Customs. By virtue of the powers so conferred under sub-Sections (1) and (2) of Section 4 of the Act, the Board has issued the Notification No.17/2002 No.CUS (NT) dated 7th March 2002 which reads as under:

"Directorate of Revenue Intelligence (D.R.I.) officers appointed as Customs Officers - Notification No.19/90-Cus(N.T.) superseded.

In exercise of the powers conferred by sub-section (1) of Section 4 of the Customs Act, 1962 (52 of 1962) and in supersession of notification of the Government of India in the Ministry of finance (Department of Revenue) No.19/90/90-Customs (N.T.), dated the 26th April 1990, the Central Government appoints the officers mentioned in column (2) of the Table below to be the Commissioner of Customs, the Officers mentioned in column (3) thereof to be the Additional Commissioners or Joint commissioners of Customs and Officers mentioned in column (4) thereof to be the Deputy Commissioners or Assistant Commissioners of Customs for the areas mentioned in the corresponding entry in column (1) of the said Table with effect from the date to be notified by the Central Government in the Official Gazette:

Area of Jurisdiction	Designation of the officers			
	(1)	(2)	(3)	(4)
Whole of India	Additional Director General of Revenue Intelligence posted at Headquarters and Zonal / regional units	Additional Directors, or Joint Directors, of Directorate of Revenue Intelligence posted at Headquarters and Zonal / regional units	Deputy Directors, or Assistant Directors of Directorate of Revenue Intelligence posted at Headquarters and Zonal / regional units	

[Notification No.17/2002-Cus.(N.T.), dated 7.3.2002]

Therefore, the Director of Revenue Intelligence has been conferred with the power of the Commissioner of Customs. The power of such Officer to investigate and issue show cause notice calling upon the assessee to pay back the draw

back is not disputed. What is disputed is the power of the said authority to adjudicate the dispute. Relying on the circular dated 15th February 1999, which is issued in pursuance of the Notification No.19/90 conferring the similar power where it has been held, though they have been conferred the power to investigate and issue show cause notice, adjudication is to be done as per Rule 16-A by the jurisdictional Commissioners, Additional Commissioners, Deputy Commissioners or Assistant Commissioners of Customs. The said circular which is issued to explain the effect of the Notification No.19/1990 has no legs to stand because the Notification No.19/1990 is superseded by Notification No.7/2002. Section 5 of the Act deals with powers of Officers of Customs. Sub-Section (2) of Section 5 provides, an Officer of Customs may exercise the powers and discharge the duties conferred or imposed under this Act on any other Officer of Customs who is subordinate to him. Therefore, statutorily, it is provided that a higher Officer can perform the functions and duties of a subordinate Officer. **It is by virtue of the statutory provision, the Director of Revenue Intelligence, who was appointed as Commissioner of Customs to investigate and issue show cause notice, has adjudicated the dispute regarding payment of duty draw back also.** The Rule on which reliance is placed is attracted in the absence of a Notification. **Once a Notification is issued in pursuance of Section 4 (1) of the Act. Then, the person so appointed has all the powers conferred under Section 5 (2) of the Act.** That is precisely, what the Tribunal has said and therefore, it is not possible to accept the contention that the Director of Revenue Intelligence had no jurisdiction to adjudicate the dispute regarding duty drawback. Reliance is also placed on the judgment of the Apex Court which has held that when a statute specifically states who should exercise the power, how power should be exercised and the same fashion is concerned, there is no quarrel with the legal proposition. Section 5 (2) of the Act specifically provides that, a higher Officer of the Customs also has the power to perform functions and duties of a lower Officer. Therefore, a person appointed under Section 4 (1) of the Act, by virtue of Section 5 (2) of the Act, has the jurisdiction to exercise the power of a subordinate or a lower authority and therefore, the power exercised by the Director of Revenue Intelligence is as stipulated under the Act and therefore, he cannot be found fault with and therefore, he has the jurisdiction to adjudicate and he has adjudicated the said dispute."

(emphasis added)

13.1 In the above judgment the power of DRI officers to investigate and issue show cause notice calling upon the assessee to pay back the draw back was not disputed. The question was whether the Directorate of Revenue Intelligence had the jurisdiction to adjudicate the dispute regarding drawback. The High Court held that once a Notification is issued in pursuance of Section 4 (1) of the Act. Then, the person so appointed has all the powers conferred under Section 5 (2) of the Act. 13.2 The said judgment was considered by the Third Member in **M/S. Monte**

International (supra). It was held that Revenue has relied on the decision of Hon'ble Karnataka High Court in the case of **Meenakshi Apparels** (supra). However, it was felt that since the said decision which was prior to the decision of Apex Court in the case of Syed Ali (supra), it could not be relied upon. Now that the judgment in 'Sayed Ali' has been held to not deal with the issue of SCN issued by DRI officers, the judgment in **SRI MEENAKSHI APPARELS** (supra) gains binding force.

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14.2 It is hence clear that cases involving erroneous refund are also covered under the provisions of section 28 ibid. The Hon'ble Madras High Court **M/s. PGC Corporation Limited Vs The Assistant Commissioner of Customs, Tuticorin** [W.P.No.12480 of 2019 & WMP.No.12753 of 2019 DATED: 12.07.2022], had an occasion to examine a case of drawback, where it was argued that it does not amount to refund. The Hon'ble Justice Anita Sumanth, while deciding the matter held:

“5. The submissions of Mr. S. Murugappan, learned counsel for the petitioner are that drawback and duty are different and hence the provisions of Section 129E would not be applicable to the former. In this context, he relies on the language of Section 129E which only calls for the deposit of a percentage of the duty demanded or penalty imposed prior to filing of appeal.

6. He also submits that drawback itself relates not just to customs duty but also to central excise duty and service tax and hence, would fall outside the scope of the term 'duty', as mentioned in Section 129E.

7. Per contra, Mr. Rajnish Pathiyil, learned Senior Panel Counsel for the respondents would point out that duty is defined under Section 2(15) of the Act to mean a duty of customs, drawback is nothing but duty, and there is hence no merit in the submission of the petitioner counsel.

8. I have heard learned counsel in detail and I agree with the respondents that there is no merit in the present writ petition. Section 75(1) of the Act provides for grant of drawback on imported materials used in the manufacture of goods that are exported, and is extracted below:

Section 75. Drawback on imported materials used in the manufacture of goods which are exported. -

(1) Where it appears to the Central Government that in respect of goods of any class or description [manufactured, processed or on which an operation has been carried out in India] [being goods which have been entered for export and in respect of which an order permitting the clearance and

loading thereof for exportation has been made under section 51 by the proper officer], [or being goods entered for export by post under section 82 and in respect of which an order permitting clearance for exportation has been made by the proper officer], a drawback should be allowed of duties of customs chargeable under this Act on any imported materials of a class or description used in the [manufacture or processing of such goods or carrying out any operation on such goods], the Central Government may, by notification in the Official Gazette, direct that drawback shall be allowed in respect of such goods in accordance with, and subject to, the rules made under sub-section (2):

9. That apart, the term 'drawback' is itself defined under the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 as follows:

"drawback' in relation to any goods manufactured in India and exported, means the rebate of duty or tax, as the case may be, chargeable on any imported materials or excisable materials used or taxable services used as input services in the manufacture of such goods."

10. In my considered view, there is no merit in the distinction that is sought to be made by the petitioner between the concepts of 'duty' and 'drawback' since what the petitioner/assessee is permitted to draw-back is the duty paid by it on certain inputs, subject to the satisfaction of certain conditions.

11. The benefit of drawback is granted if the assessee in question satisfies the condition imposed, including receipt of the sales proceeds within a stipulated period. The argument that there is a distinction between 'rebate of duty' and 'duty' and that, legally and functionally the two expressions refer to two different concepts is also misconceived as a rebate is nothing but a refund of duty and the nature of both remains the same.

12. In fact, in Circular No.993/17/20140CS dated 05.01.2015, the Central Board of Excise & Customs, New Delhi has clarified the position that drawback is a refund of duty on goods exported. In fine, the rejection of the petitioner's appeal for want of compliance with the condition under Section 129E is well founded. For the aforesaid reasons this writ petition is dismissed. Connected miscellaneous petitions is closed. No costs." (emphasis added)

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17.2 The Hon'ble Supreme Court in **Pahwa Chemicals Private Limited Vs Commissioner of Central Excise, Delhi**, [2005 (181) E.L.T. 339 (S.C).] examined a similar matter and held:

“13. In order to consider the powers of the Board one needs to see certain provisions of the Act. Section 2(b) defines the “Central Excise Officer” and it is mentioned therein that any Officer of the Central Excise Department or any person who has been invested by the Board with any of the powers of the Central Excise Officer would be a Central Excise Officer. Thus, the Board has power to invest any Central Excise Officer or any other Officer with powers of Central Excise Officer. By virtue of Section 37B the Board can issue orders, instructions or directions to the Central Excise Officers and such Officers must follow such orders, instructions or directions of the Board. However, these directions can only be for the purpose of uniformity in the classification of excisable goods or with respect to levy of duties of excise on such goods. It is thus clear that the Board has no power to issue instructions or orders contrary to the provisions of the Act or in derogation of the provisions of the Act. The Board can only issue such directions as is necessary for the purpose of and in furtherance of the provisions of the Act. The instructions issued by the Board have to be within the four corners of the Act. If, therefore, the Act vests in the Central Excise Officers jurisdiction to issue show cause notices and to adjudicate, the Board has no power to cut down that jurisdiction. However, for the purposes of better administration of levy and collection of duty and for purpose of classification of goods the Board may issue directions allocating certain types of works to certain Officers or classes of Officers. The Circulars relied upon are, therefore, nothing more than administrative directions allocating various types of works to various classes of Officers. These administrative directions cannot take away jurisdiction vested in a Central Excise Officer under the Act. At the highest all that can be said is Central Excise Officers, as a matter of propriety, must follow the directions and only deal with the work which has been allotted to them by virtue of these Circulars. But if an Officer still issues a notice or adjudicates contrary to the Circulars it would not be a ground for holding that he had no jurisdiction to issue the show cause notice or to set aside the adjudication.

14. The Tribunal has in its order dated 25th June, 2003, *inter alia*, held as follows :-

“....Further, at the relevant time as per the provisions of Section 11A(1) proper officer which includes Superintendent is competent to issue the show cause notice. Board’s Circular is only the administrative directions which does not cause any prejudice to the Appellants...”

In our view this is absolutely correct. We, therefore, see no infirmity in the Judgment dated 25th June, 2003. We hold that the Superintendent had jurisdiction to issue show cause notice and the Deputy Commissioner had jurisdiction to adjudicate.”

17.3 The above judgment of the Supreme Court in **PAHWA CHEMICALS** was affirmed by a three Judge Bench of the

Hon'ble Supreme Court in **AEON'S CONSTRUCTION PRODUCTS LTD. Vs COMMR. OF C. EX., CHENNAI** [2005 (184) E.L.T. 120 (S.C.)]. The Hon'ble Court held;

“6. . . . In our view, Section 33 makes no difference to the position of law as enumerated in Pahwa Chemicals' case (supra). To the extent Section 33 permits the Board to reduce limits or confer power on other Officers the Board may do so. But this is in respect of adjudication. Significantly in respect of issuance of show-cause notices, no such power has been given to the Board. This itself indicates that where the Legislature so intended it specifically so provided. Thus where the Legislature has purposely omitted to so provide it clearly indicates that the Board was not authorised to limit powers under the Act. Section 37 merely gives rule making power to the Central Government. No Rule could be shown to us under which the Board could whittle down the jurisdiction of a Central Excise Officer as given to that Officer under the Act.

7. We, therefore, see no reason to take a different view and we reaffirm the decision given in Pahwa Chemicals' case (supra).”

(emphasis added)

The principle of law declared by the Apex Court in the two judgments above would be applicable under the Customs Act also.

17.4 Further the hierarchy of laws has been explained by the Hon'ble Supreme Court in **M/S. Ispat Industries Ltd Vs Commissioner Of Customs, Mumbai** [AIRONLINE 2006 SC 69 / (2006) 202 ELT 561]. The Court held:

“27. In this connection, it may be mentioned that according to the theory of the eminent positivist jurist Kelsen (The Pure Theory of Law) in every legal system there is a hierarchy of laws, and whenever there is conflict between a norm in a higher layer in this hierarchy and a norm in a lower layer the norm in the higher layer will prevail (see Kelsen's. 'The General Theory of Law and State') -

28. In our country this hierarchy is as follows:

- (1) The Constitution of India;
- (2) The Statutory Law, which may be either Parliamentary Law or Law made by the State Legislature;
- (3) Delegated or subordinate legislation, which may be in the form of rules made under the Act, regulations made under the Act, etc.;
- 4) Administrative orders or executive instructions without any statutory backing.

29. The Customs Act falls in the second layer in this hierarchy whereas the rules made under the Act fall in the

third layer. Hence, if there is any conflict between the provisions of the Act and the provisions of the Rules, the former will prevail. However, every effort should be made to give an interpretation to the Rules to uphold its validity. This can only be possible if the rules can be interpreted in a manner as to be in conformity with the provisions in the Act, which can be done by giving it an interpretation which may be different from the interpretation which the rule could have if it was construed independently of the provisions in the Act. In other words, to uphold the validity of the rule sometimes a strained meaning can be given to it, which may depart from the ordinary meaning, if that is necessary to make the rule in conformity with the provisions of the Act. This is because it is a well settled principle of interpretation that if there two interpretations possible of a rule, one of which would uphold its validity while the other which would invalidate it, the former should be preferred.”

(emphasis added)

In the light of the above judgment in case of any conflict between the provisions of a notification, (which has to be read as a part of the Act – See **Video Electronics** and **TN Electricity Board** cited above), and the provisions of a circular, the former will prevail.

18. Based on the discussions above the plea of the appellant on this issue of jurisdiction of DRI officers to issue a SCN in the case of drawback, must fail.”

Have answered the question upholding the issue of SCN by DRI, we now examine the second question.

6. **Whether a subsequent act of manipulating BL to a different Port of Discharge, after obtaining the LEO upon completion of the Shipping Bills process, would amount to mis-declaration in the SB.?**

6.1 Any document that is produced during the process of Customs procedure is not to satisfy an empty ritual, but to help the department carry out due diligence while clearing the export cargo. It means the diligence reasonable expected from, and ordinarily exercised by, an officer who seeks to satisfy himself that a legal requirement or an obligation of an exporter has been fully and truly discharged by the exporter. It is expected that the exporter or his agent submit the documents with clean hands and disclose all material facts pertaining

to the export of goods faithfully. There should be no misrepresentation of facts. Customs Officers examining the export goods accept the details contained in a document or declaration to be prima facie correct and it would be unfair on the part of the exporter or his agent to betray this trust. Unlike a genuine change in destination caused by bonafide business requirements and the department is informed, when a fraud is perpetrated the parameters of consideration will be different. If there is no candid disclosure of relevant and material facts in the BL or the exporter or his agent is guilty of deliberately misleading the officers, then it is a blameworthy act. In case of a bonafide alteration of the details in the BL it is for the exporter to demonstrate the same. When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him. [See: Section 106 of the **Evidence Act, 1872** / Section 109 of the **Bharatiya Sakshya Adhinyam, 2023**].

6.2 Disbursing drawback to the exporters involves payments from the exchequer and any fraud in claiming drawback is determinantal to public interest as it involves taxpayer money. The act of deliberately altering the BL after LEO is an act of fraud as it is well known that Customs facilitation procedures have different yardsticks of verifications based on the destination of goods as a part of its risk assessment and trade facilitation strategy for export goods. The Hon'ble Supreme Court in the case of **Bhaurao Dagdu Paralkar Vs State of Maharashtra and Ors.** [JT 2005 (7) SC 530], while dealing with fraud held:

"14.Fraud is proved when it is shown that a false representation has been made (i) knowingly, or (ii) without belief in its truth, or (iii) recklessly, careless whether it be true or false'.

15. This aspect of the matter has been considered by this Court in **Roshan Deen Vs Preeti Lal** (2002 (1) SCC 100) **Ram Preeti Yadav Vs U.P. Board of High School and Intermediate Education** (2003 (8) SCC 311), **Ram Chandra Singh's** case (supra) and **Ashok Leyland Ltd. v. State of T.N. and Another** (2004 (3) SCC 1).

16. Suppression of a material document would also amount to a fraud on the court. (see **Gowrishankar v. Joshi Amba Shankar Family Trust** (1996 (3) SCC 310) and **S.P. Chengalvaraya Naidu's** case (supra).

17. **"Fraud" is a conduct either by letter or words, which induces the other person or authority to take a definite determinative stand as a response to the conduct of the former either by words or letter. Although negligence is not fraud but it can be evidence on fraud;** as observed in **Ram Preeti Yadav's** case (supra).

18. In **Lazarus Estate Ltd. Vs Beasley** (1956) 1 QB 702, Lord Denning observed at pages 712 & 713, "No judgment of a Court, no order of a Minister can be allowed to stand if it has been obtained by fraud. **Fraud unravels everything.**" In the same judgment Lord Parker LJ observed that fraud vitiates all transactions known to the law of however high a degree of solemnity. (page 722)

19. These aspects were recently highlighted in the **State of Andhra Pradesh and Anr. Vs T. Suryachandr Rao** (2005 (5) SCALE 621)" [Emphasis added]

Hence when a subsequent act of manipulating the BL to a different 'Port of Discharge' is done to perpetuate a fraud, then even if the act is done after obtaining the LEO upon completion of the Shipping Bills process, it would amount to mis-declaration in the SB.

7. **Under Customs Act, 'person' does not include juristic persons like a Company. Then whether the appellant being a Public Company can be held liable as a 'person' as provided under Sec 114 Customs Act?**

7.1 It is true that the word 'person' has not been defined under the Customs Act, 1962. When a word is not defined under a Central Act, its meaning can be ascertained from the definition given under section 3 of the **General Clauses Act, 1897**, unless there is anything repugnant in the subject or context. Section 3(42) of the said Act defines 'person', as under:

(42) "person" shall include any company or association or body of individuals, whether incorporated or not;

(emphasis added)

Hence a Public Company is also liable to be held as a 'person' for the purpose of the Customs Act. The appellant has mis-guided himself by seeking the definition of the term 'person' from the Income Tax Act, more so when law provides for such an eventuality in the **General Clauses Act**. Further in **Hari Khemu Gawali Vs Deputy Commissioner of Police, Bombay and another** [AIR 1956 SC 559], a **Constitution Bench** of the Apex Court stated:

"It has been repeatedly said by this Court that it is not safe to pronounce on the provisions of one Act with reference to decisions dealing with other Acts which may not be in pari materia."

8. **Whether action can be taken against a CHA/ CB under the Customs Act for any act of omission and commission under CHALR 2004?**

8.1 The question whether action can be taken against a CHA/ CB under the Customs Act 1962 was examined by this Tribunal in **M/s METICULOUS FORWARDERS Vs COMMISSIONER OF CUSTOMS, CHENNAI** [FINAL ORDER NOS. 40725 & 40726/2025, Dated: 14.07.2025 / 2025-TIOL-1266-CESTAT-MAD], in which the Bench speaking through one of us [Shri M Ajit Kumar, Member (Technical)], held:

“5. Blameworthy conduct by a CB can be subject to penal action both under the Customs Act 1962 and the Custom House Agents Licensing Regulations, 2004 (**Regulations**) as was in vogue at the relevant time. Any contravention by the CB of the obligations under the Regulations, even without intent would be sufficient to invite a penalty upon the CHA as stated in the Regulations, which could also extend to the more stringent provision of revocation of the Customs Brokers Licence. Hence the Regulations carves out a special treatment for acts of delinquency by the CB. Such actions are in essence disciplinary proceedings to ensure compliance with the regulatory provisions. [See: **SMS Logistics Vs Commissioner of Customs (General), New Customs House, New Delhi - 2024 (387) E.L.T. 157 (Del.)**; **M/s. Raj Brothers Shipping Pvt. Ltd. Vs Commissioner of Customs (Import) – CESTAT, Chennai, FINAL ORDER NO. 40631/2025, Dated: 20.06.2025**]. However, any person including a CHA may be involved in blame worthy acts with the intention of helping the importer/ exporter evade payment of duty, by entering into a conspiracy/ collusion with an importer/ exporter or abetting them to defraud the exchequer etc. In such cases the cause of action is different from the role of a CHA under the Regulations and penal action can be taken under the Customs Act 1962. Moreover, if violations of both the laws are evident then action taken under the Customs Act shall be without prejudice to the action taken under the Regulations and the proceedings can, if the situation warrants, go on simultaneously.

6. When the legislature makes a special law, the presumption is that a general enactment is not intended to interfere with the special provision unless that intention of the legislature is stated very clearly. The specific prevails over the general. Each enactment must be construed in that respect according to its own subject matter and its own terms. The Hon’ble Supreme Court in **COMMERCIAL TAX OFFICER, RAJASTHAN v. M/S BINANI CEMENT LTD. & ANR.** [(2014) 3 S.C.R. 1] while examining this issue sated as under;

29. It is well established that when a general law and a special law dealing with some aspect dealt with by the general law are in question, the rule adopted and applied is one of harmonious construction whereby the general law, to the extent dealt with by the special law, is impliedly repealed. This principle finds its origins in the Latin maxim of *generalia specialibus non derogant*, i.e., general law yields to special law should they operate in the same field on same subject. (Vepa P. Sarathi, Interpretation of Statutes, 5th Ed., Eastern Book Company; N.

S. Bindra's Interpretation of Statutes, 8th Ed., The Law Book Company; Craies on Statute Law, S.G.G.Edkar, 7th Ed., Sweet & Maxwell; Justice G.P. Singh, Principles of Statutory Interpretation, 13th Ed., LexisNexis; Craies on Legislation, Daniel Greenberg, 9th Ed., Thomson Sweet & Maxwell, Maxwell on Interpretation of Statutes, 12th Ed., Lexis Nexis)
(emphasis added)

Based on this understanding we can examine the facts of this case.

***** . ***** . *****

14. It may be gainfully shown that some of the omissions and commissions of the appellant, as alleged above, ultimately facilitated or aided the clandestine clearance of the imported goods. However when the legislature makes a special law in the form of a Regulation, it is not enough that the CB did not do what is lawfully expected of him under the Regulations and which others have made an unlawful use of, to rope the CB under the penal provision of the Customs Act. **It has to be shown that the act was done in reference to their common intention to do an illegal act or that the CB had a stake in the outcome of the illegality. In other words, the act or stake was not just a violation of his obligation as a CB but was done with knowledge of the illegality.** The evidence in this regard can be both / either, direct or circumstantial so long as common intent is discernable. . . " [emphasis added]

8.2 Hence we find that there is no bar to taking action against the CHA/ CB under the Customs Act 1962, for violations provided therein. However, the issue needs to be examined on a case-to-case basis.

9. **Can the appellant/CHA-employer be held liable for the mischief of its employees?**

10.1 The question whether the blameworthy conduct by an employee can be subject to penal action against his employer is a challenging one and has to be based on the facts of the case. However, it cannot be held as a universal principle that the CHA-employer cannot be held liable for the mischief of its employees. What needs to be seen is firstly, whether the wrongful act of the employee, even if it were an error of judgment, was in the course of his employment and authorised by the

employer or a wrongful one done by an unauthorised mode of doing some act authorised by the master. Secondly whether the action of the employee was outside the scope of his employment. [See: **Sitaram Motilal Kalal Vs Santanuprasad Jaishankar Bhatt** - AIR 1966 SUPREME COURT 1697, 1966 3 SCR 527 / **N. Sridhar Vs Maruthi Jayaraman** - Madras High Court, APPEAL SUIT NO.10 OF 2002, Dated: 16.06.2009]. It's only in the first scenario that the employer can be held liable. The acts of the employee done in excess of his authority or by defying express instructions or having been done recklessly, which clearly depart from the scope of his employment will not make his employer liable for his wrongful acts. Such a situation may be when the employee is engaged only in furthering his own interest's, pleasure or comfort etc. or to financially benefit himself as distinct from those of his employer. [See: **State Bank of India Vs Shyama Devi** - AIR 1978 SC 1263]. However, the situation is different even in a case when the action of the employee is beyond the scope of his employment i.e. when a fraud is committed by the employee for the benefit of the employer. Since the act and intent of the employee is attributed to and is for the benefit of the employer, the employer is liable for the acts of his employee.

10.2 When it is prima facie seen that a blame worthy act has been done by an employee in the course of his employment it shall be presumed to be done as authorised by the employer. A presumption is a probable inference which common sense draws from circumstances usually occurring in such cases. Such an assumption is drawn in a case where the factual basis of raising the presumption is established. The presumption is a rebuttable one. If the department based on credible facts alleges that the action of the employee was committed in the

course of his employment with the employer, the onus of proof shifts to the employer and it is for the employer to rebut the allegation by demonstrating that the action of the employee did not have his approval and was not done for his (employer's) benefit.

10.3 As stated by the Hon'ble Supreme Court, in **SOUNDS N. IMAGES Vs COLLECTOR OF CUSTOMS** [2000 (117) E.L.T. 538 (S.C.)], the burden of proof is on the department authorities to establish by methods known to law and in a satisfactory manner that the allegation made by them are proved. Having said that, there are however exceptions to the general rule as to the burden of proof. Further discharging the burden of proof is not a one step process, it happens during the many steps involved in the continuous shifting of onus of proof between the department and the noticee. The essential distinction between burden of proof and onus of proof, along with the exceptions to the general rule as to the burden of proof has been discussed in the recent Apex Court's Judgment in **MAHAKALI SUJATHA Vs THE BRANCH MANAGER, FUTURE GENERALI INDIA LIFE INSURANCE COMPANY LIMITED & ANOTHER** [(2024) 8 SCC 712 / CIVIL APPEAL NO. 3821 OF 2024, Dated: 10.04.2024] which is extracted below:

“41. . . . Section 101 of the Evidence Act, 1872 states that whoever desires any Court to give judgment as to any legal right or liability dependent on the existence of facts which he asserts, must prove that those facts exist. When a person is bound to prove the existence of any fact, it is said that the burden of proof lies on that person. This Section clearly states that the burden of proving a fact rests on the party who substantially asserts the affirmative of the issue and not upon the party who denies it; for a negative is usually incapable of proof. Simply put, it is easier to prove an affirmative than a negative. In other words, the burden of proving a fact always lies upon the person who asserts the same. Until such burden is discharged, the other party is not required to be called upon to prove his case. The court has to examine as to whether the person upon whom burden lies has been able to discharge his burden. Further, things which are admitted need not be proved. Whether the burden of proof has been discharged by a party to the lis or not would depend upon the facts

and circumstances of the case. The party on whom the burden lies has to stand on his own and he cannot take advantage of the weakness or omissions of the opposite party. Thus, the burden of proving a claim or defence is on the party who asserts it.

42. Section 102 of the Evidence Act, 1872 provides a test regarding on whom the burden of proof would lie, namely, that the burden lies on the person who would fail if no evidence were given on either side. Whenever the law places a burden of proof upon a party, a presumption operates against it. Hence, burden of proof and presumptions have to be considered together. **There are however exceptions to the general rule as to the burden of proof as enunciated in Sections 101 and 102 of the Evidence Act, 1872, i.e., in the context of the burden of adducing evidence: (i) when a rebuttable presumption of law exists in favour of a party, the onus is on the other side to rebut it; (ii) when any fact is especially within the knowledge of any person, the burden of proving it is on him (Section 106).** In some cases, the burden of proof is cast by statute on particular parties (Sections 103 and 105).

43. **There is an essential distinction between burden of proof and onus of proof; burden of proof lies upon a person who has to prove the fact and which never shifts but onus of proof shifts. Such a shifting of onus is a continuous process in the evaluation of evidence.** For instance, in a suit for possession based on the title, **once the plaintiff has been able to create a high degree of probability so as to shift the onus on the defendant, it is for the defendant to discharge his onus and in the absence thereof, the burden of proof lying on the plaintiff shall be held to have been discharged** so as to amount to proof of the plaintiff's title vide *RVE Venkatachala Gounder vs. Arulmigu Viswesaraswami and VP Temple*, (2003) 8 SCC 752.”
(emphasis added)

Hence the liability of the employer for the acts of his employee depends upon the facts of each case.

8. We shall now examine the issues raised by the appellant on merits. The facts as pertaining to individual appeals are examined below:

8.1 Customs Appeal No. 176 of 2011

8.1.1 The appellant has stated that the documents were filed by them in the name of M/s Girijaa Exports on the request of one forwarding agent named Mr. Kumar of Chennai and they had also lodged a police complaint against Sri Kumar. Shri A Satish Kumar in his statement stated that he attended to clearance and export work at ICD Salem, with the help of Shri Sainathan and Shri P.K. Arumugam of M/s Sanco

Trans Ltd Salem. The findings at paras 22.07 and 22.08 Of the OIO clearly indicate that Shri Sainathan and Shri P.K. Arumugam acted in their individual capacity and hence the appellant-CHA cannot be blamed for their acts. There is nothing, in this case, to show that the CHA knowingly did or omitted to do an act or abetted an act and consequently rendered the export goods liable for confiscation. Even if there was a failure on the part of the CHA in fulfilling the actions required of him as a CHA it cannot be construed as abetment of offence. Hence no penal action lies against the CHA under the Customs Act in this case and the order imposing penalty on the appellant-CHA merits to be dropped.

8.2 Customs Appeal No. 177 of 2011

8.2.1 According to statements from Shri Sainathan of Sanco Trans Ltd., he managed export operations under the Duty Drawback scheme for exporters represented by Shri A. Kumar (alias Satish Kumar) and others. After exports and document submission, duty drawback cheques were issued by ICD, Salem. Shri Satish Kumar revealed that although Shipping Bills listed a UK port as the destination, goods were actually sent to Dubai due to stricter controls there. Export values were adjusted to maximize duty drawback, and lower quality goods were shipped. Two sets of Bills of Lading were created; only the set matching the Shipping Bill was shown to Customs. Sainathan and Arumugam acted under instructions from individuals posing as exporters, facilitating impersonation, fraud, and record falsification with duplicate B/Ls. The findings against the appellant do not reveal that Shri Sainathan and Shri P.K. Arumugam abetted the above persons with the directions or knowledge of the appellant-CHA. The allegation against the appellant is that their utter disregard of the responsibility

cast on them by the statute facilitated the fraudsters from availing undue drawback. Action against a CHA for not fulfilling his responsibilities, if any, have to be examined and if necessary acted upon under CHALR, 2004 and not under the Customs Act 1962. Hence the penalty imposed on the appellant merits to be dropped.

8.3 Customs Appeal No. 178 of 2011

8.3.1 As per the OIO Shri Sainathan and Shri P.K. Arumugam of Sanco Trans Ltd., Salem, were involved in fraudulent customs clearance at ICD Salem. They facilitated shipment arrangements with false documents and impersonated principals, resulting in government record falsification and dual Bills of Lading. Their actions enabled export fraud and an illicit drawback claim of Rs.26,20,678/-, violating their statutory responsibility to verify exporter authenticity. Both accepted payments beyond official CHA charges, showing awareness and participation in the fraud. Judicial precedents have condemned such misconduct. As a result, Shri N.Sainathan and Shri P.K.Arumugam are both held liable for penalties under the Customs Act, 1962. The allegation against the CHA-appellant is that their utter disregard of the responsibility cast on them by the statute facilitated the fraudsters from availing undue drawback. There are no allegations of the CHA company abetting with anyone in an illegal act or directing their employees, Shri N. Sainathan and Shri P.K. Arumugam to abet with the fraudsters in receiving undue drawback benefits. Hence as stated earlier action against a CHA for not fulfilling their responsibilities, if any, have to be examined and if necessary acted upon under CHALR, 2004 and not under the Customs Act 1962. Therefore the penalty imposed on the appellant merits to be dropped.

8.4 Customs Appeal No. 59 of 2012

8.4.1 As per the OIO, Shri N. Sainathan, Senior Manager at M/s. Sanco Trans Ltd., Salem, was questioned under Section 108 of the Customs Act, 1962 regarding exports handled under the drawback scheme for exporters represented by Shri A. Kumar alias Satishkumar and others. He stated that they filed shipping bills based on documents provided by exporters, with numerous drawbacks claimed and cheques handed to representatives. Shri Arumugam corroborated these statements, noting that Satishkumar sometimes falsely claimed to be an employee of Sanco ICD, and admitted customs clearance and drawback processing were managed by their firm. It was found that CHA failed to verify exporters' credentials or obtain written authorization, contrary to requirements under Section 50(2) of the Customs Act, 1962. The CHA's deliberate neglect of duties contributed to the fraudulent activity, and their argument about physical non-availability of exported goods for confiscation does not negate liability under the relevant sections of the Customs Act. As discussed in the earlier cases there are no allegations of the CHA company abetting with anyone in an illegal act or directing their employees, Shri N. Sainathan and Shri P.K. Arumugam to abet with the fraudsters in receiving undue drawback benefits. Hence action against a CHA for not fulfilling its responsibilities, if any, have to be examined and if necessary, acted upon under CHALR, 2004 and not under the Customs Act 1962. Therefore, the penalty imposed on the appellant merits to be dropped.

9. In the light of the discussions above, we find that the department has not succeeded in establishing an offence committed by the appellant M/s Sanco Trans Ltd. under the Customs Act 1962. Hence a penalty imposed on them under section 114(i) of the said Act, as per

the impugned orders, cannot sustain and are set aside. The appellant is eligible for consequential relief as per law. The appeals are disposed of accordingly.

(Order pronounced in open court on 09.01.2026)

Sd/-
(AJAYAN T.V.)
Member (Judicial)

Sd/-
(M. AJIT KUMAR)
Member (Technical)

Rex