



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

1

“C.R”

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 3RD DAY OF MARCH 2026 / 12TH PHALGUNA, 1947

WP(C) NO. 20625 OF 2025

PETITIONER/S:

- 1 **MUHAMMED ALI HAJI P.P.,
AGED 65 YEARS
S/O. P.P. MUHAMMAD, FIDHOUSE MAHAL HOUSE, KUNNUMPURAM,
KUTTOOR NORTH P.O., MALAPPURAM, PIN - 676305**
- 2 **PRAKASH THAMPI,
AGED 40 YEARS
S/O. PRATHAPACHANDRAN NAIR, MANAKATTUVILAKOM, KARIYIL,
KAZHAKUTTOM P.O., TRIVANDRUM, PIN - 695582**
- 3 **ABDUL HAKKEEM,
AGED 38 YEARS
S/O. KUNHI MOIDEEN KUTTY, PULIKKAL HOUSE, A.R. NAGAR
P.O., KUNNUMPURAM, MALAPPURAM, PIN - 676305**
- 4 **MUHAMMED JASEEL,
AGED 30 YEARS
S/O. YUSUF A., ARABI MANZIL, SAHAKARANA MUKKU,
KODUVALLY, CALICUT, PIN - 673572**
- 5 **AKASH SHAJI,
AGED 32 YEARS
S/O. SHAJI MOHAN, T.C. 10/530 (1), MANNANTHALA P.O.,
THIRUVANANTHAPURAM, PIN - 695015**

**BY ADVS.
SRI.R.ANIL
SHRI.SUJESH MENON V.B.
SHRI.RESSIL LONAN
SHRI.ANANTH KRISHNA K.S.
SHRI.MAHESH BHANU S.**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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RESPONDENT/S:

- 1 THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, 6TH FLOOR,
' B ' WING, JANPATH BHAVAN, JANPATH, NEW DELHI, PIN -
110001
- 2 CHIEF COMMISSIONER OF CUSTOMS,
COMMISSIONERATE OF CUSTOMS, I.S. PRESS ROAD, ERNAKULAM,
PIN - 682018
- 3 ADDITIONAL COMMISSIONER OF CUSTOMS,
(PREVENTIVE) OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), CATHOLIC BUILDING, BROADWAY, ERNAKULAM,
PIN - 682031

BY ADVS.

SRI. MAHADEV M.J, CGC FOR UNION OF INDIA

SRI.MANSOOR.B.H.

SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
18.12.2025, ALONG WITH WP(C).20672/2025, 20745/2025 AND CONNECTED
CASES, THE COURT ON THE 03.03.2026 DELIVERED THE FOLLOWING:



2026:KER:18121

WP(C) Nos. 20625, 20672,
20745 & 20753/2025Z

3

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 3RD DAY OF MARCH 2026 / 12TH PHALGUNA, 1947

WP(C) NO. 20672 OF 2025

PETITIONER/S:

**RADHAKRISHNAN B.,
AGED 57 YEARS
S/O. P. BALAKRISHNAN, TC.6/1610, MANGALYA, PLOT NO.44,
PTP NAGAR, PTP. P.O., THIRUVANANTHAPURAM, PIN - 695038**

**BY ADVS.
SRI.R.ANIL
SHRI.SUJESH MENON V.B.
SRI.T.ANIL KUMAR
SHRI.MAHESH BHANU S.
SHRI.RESSIL LONAN
SHRI.ANANTH KRISHNA K.S.**

RESPONDENT/S:

- 1 THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, 6TH FLOOR,
' B ' WING, JANPATH BHAVAN, JANPATH, NEW DELHI, PIN -
110001**
- 2 CHIEF COMMISSIONER OF CUSTOMS,
COMMISSIONERATE OF CUSTOMS, I.S. PRESS ROAD, ERNAKULAM,
PIN - 682018**
- 3 ADDITIONAL COMMISSIONER OF CUSTOMS
(PREVENTIVE), OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), CATHOLIC BUILDING, BROADWAY, ERNAKULAM,
PIN - 682031**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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**BY ADVS.
SMT.LAKSHMI MEENAKSHI P.R., CGC
SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
18.12.2025, ALONG WITH WP(C).20625/2025 AND CONNECTED CASES, THE
COURT ON 03.03.2026 DELIVERED THE FOLLOWING:**



2026:KER:18121

WP(C) Nos. 20625, 20672,
20745 & 20753/2025Z

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 3RD DAY OF MARCH 2026 / 12TH PHALGUNA, 1947

WP(C) NO. 20745 OF 2025

PETITIONER/S:

**VISHNU SOMASUNDRAM,
AGED 41 YEARS
S/O. D. SOMASUNDARAM, T.C19/131, DR. AMBEDKAR ROAD,
ARAMOOLA P.O., THIRUMALA, THIRUVANANTHAPURAM, PIN -
695006**

**BY ADVS.
SRI.R.ANIL
SHRI.SUJESH MENON V.B.
SHRI.RESSIL LONAN
SHRI.ANANTH KRISHNA K.S.
SHRI.MAHESH BHANU S.**

RESPONDENT/S:

- 1 THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, 6TH FLOOR,
' B ' WING, JANPATH BHAVAN, JANPATH, NEW DELHI, PIN -
110001**
- 2 CHIEF COMMISSIONER OF CUSTOMS,
COMMISSIONERATE OF CUSTOMS, I.S. PRESS ROAD, ERNAKULAM,
PIN - 682018**
- 3 ADDITIONAL COMMISSIONER OF CUSTOMS
(PREVENTIVE), OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), CATHOLIC BUILDING, BROADWAY, ERNAKULAM,
PIN - 682031**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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BY ADVS.

SHRI.MAHADEV M.J., CGC

**SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
18.12.2025, ALONG WITH WP(C).20625/2025 AND CONNECTED CASES, THE
COURT ON 03.03.2026 DELIVERED THE FOLLOWING:**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 3RD DAY OF MARCH 2026 / 12TH PHALGUNA, 1947

WP(C) NO. 20753 OF 2025

PETITIONER/S:

- 1 SAREENA SHAJI,
AGED 49 YEARS
D/O. ABDULVAHEED MOIDEEN RESIDENT OF ALAMITTATH,
CEMINARIPADY, PARAVOORKAVALA, ALUVA, EMAKULAM,
PRESENTLY RESIDING AT FIROZ MANZIL, VETTUROAD,
KAZHAKOOTTAM P.O., THIRUVANANTHAPURAM, PIN - 695582**

- 2 M. SUNIL KUMAR,
AGED 52 YEARS
S/O. MOHANAN KUMARAN THAMPI, T.C.8/435-3,
SANKARAMANGALAM, SWATHI LANE, THIRUMALA P.O.,
THIRUVANANTHAPURAM, PIN - 695006**

**BY ADVS.
SRI.R.ANIL
SHRI.SUJESH MENON V.B.
SHRI.RESSIL LONAN
SHRI.ANANTH KRISHNA K.S.
SHRI.MAHESH BHANU S.
SRI.THOMAS SABU VADAKEKUT
SHRI.JOEL GEORGE KAMPIYIL**

RESPONDENT/S:

- 1 THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY, GOVERNMENT OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, 6TH FLOOR,
' B ' WING, JANPATH BHAVAN, JANPATH, NEW DELHI, PIN -
110001**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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**2 CHIEF COMMISSIONER OF CUSTOMS,
COMMISSIONERATE OF CUSTOMS, I.S. PRESS ROAD, ERNAKULAM,
PIN - 682018**

**3 ADDITIONAL COMMISSIONER OF CUSTOMS
(PREVENTIVE), OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE), CATHOLIC BUILDING, BROADWAY, ERNAKULAM,
PIN - 682031**

BY ADVS.

SHRI.PRAVEEN K.S., CGC

**SHRI.V.GIRISHKUMAR, SC, CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
18.12.2025, ALONG WITH WP(C).20625/2025 AND CONNECTED CASES, THE
COURT ON 03.03.2026 DELIVERED THE FOLLOWING:**

**“C.R”****J U D G M E N T**

In all these cases, the petitioners are the persons against whom proceedings of confiscation were initiated under the provisions of the Customs Act, in connection with the seizure of 25 kgs gold from the possession of some of the petitioners, from Thiruvananthapuram International Airport. All the petitioners are challenging the common Order-in-Original passed by the 3rd respondent in all these writ petitions, by which, the gold seized were ordered to be confiscated and the petitioners were imposed with the fine/penalty. *(For the sake of convenience, W.P.(C) No. 20753/2025 is taken as the leading case and hereinafter, the Exhibits and the respondents shall be mentioned in the sequence as referred to in the said writ petition unless otherwise mentioned).*

2. The facts that led to the filing of these writ petitions are as follows:- Smt. Sareena Shaji and Sri. M.Sunilkumar, the 1st and 2nd petitioners respectively, in W.P.(C) No. 20753/2025, were apprehended at Thiruvananthapuram International Airport on 13.05.2019, by the officers of the DRI (Directorate of Revenue Intelligence), while they were coming from Dubai via Muscat at



07.44 hrs. From the two handbags held by the 2nd petitioner in W.P.(C) No. 20753/2025, 25 kilograms of gold in the form of gold bars with 24 carat purity were recovered. The said gold bars were kept concealed, wrapped in polythene coated aluminum foil papers. According to the authorities, they were intercepted at the exit point after the custom check point/scanning point, which according to the officers would mean that, they managed to pass through the baggage scanning point, without declaring it and without the gold being detected. The mahazar prepared in this regard, which is Ext.P1 states that, the said persons were apprehended by the DRI officials, on getting a specific information regarding the attempted illegal import of gold, from some sources and the search of the person and their baggage were conducted in the presence of two individual witnesses, including a lady witness.

3. Based on the said proceedings, the petitioners in W.P.(C) No. 20753/2025 were arrested and produced before First Class Magistrate Court-11 Thiruvananthapuram and they were remanded to judicial custody. Later, the statements of the said persons were recorded under Sec.108 of the Customs Act. During the interrogation, the role of some other persons



including the petitioners in the other writ petitions were also revealed and accordingly, notices were issued, statement of such persons were recorded under Sec.108 and they were also made parties to the proceedings in question. Among the persons involved, an officer of the Customs, who was on duty at the Customs check point, is also there, as according to the respondents, he colluded with the other persons for illegal import.

4. Earlier, the petitioner in W.P.(C) No. 20745/2025, filed W.P.(C) No. 24506/2021 challenging the show cause notice issued to him, proposing to confiscate the gold and to impose penalty. In the said writ petition, he also challenged an order passed by the 3rd respondent, by which, the request made by the said petitioner to cross-examine some of the witnesses were denied. When the said writ petition came up for consideration on 09.11.2021, an interim order was passed by this Court, permitting the continuation of the adjudication proceedings based on the said show cause notice. However, it was ordered that, the final orders shall not be passed, without getting orders from this Court.

5. Later, the said writ petition was disposed of, as per Ext.P4



judgment, on 05.02.2025, in which, the challenge against the Show cause notice, made by the petitioner therein was rejected. However, the challenge against the order rejecting the opportunity to cross-examine some of the witnesses were allowed in part. In the said judgment, it was noticed that, as part of the confiscation proceedings in progress, the respondents sought to rely on the statements of 32 persons, in which, 20 persons were the co-noticees/delinquents of the said proceedings. This Court found that, since they being co-noticees/delinquents, cannot be permitted to cross-examine by the petitioner, during the process of adjudication. However, with regard to the other persons, whose statements are relied on in the show cause notice, this Court found that, the petitioner will have to be granted an opportunity to cross-examine them. Therefore, to that extent, the writ petition was allowed, by directing the adjudicating authority to conclude the proceedings after giving the petitioner an opportunity to cross-examine the said witnesses.

6. In the meantime, the petitioners in W.P.(C) No.20753/2025, from whose physical possession the gold was seized, also filed Ext P11 petition on 15.07.2024, seeking an



opportunity to adduce evidence in their defense. Ext.P12 representation was also submitted by the 1st petitioner in W.P.(C) No. 20753/2025, seeking to finalize the adjudication proceedings by Senior officer. The request made by the petitioners was as follows: to permit as follows:-

- (a) To summon and examine Mr. S.S Chauhan, Inspector Of Police, CBI, ACB, Cochin.
- b) To call for the representation of Mr. B.Radhakrishnan dated 20-5-2019 to the Commissioner of Customs Preventive, Cochin.
- c) To call for the certified the CCTV footages of arrival Trivandrum International Airport of 13-5-2019 from the Commandant , Central Industrial Security Force, Trivandrum International Airport, Thiruvananthapuram.

7. It appears that some of the other petitioners have also requested for examination/cross examination of some of the witnesses. However, the 3rd respondent did not permit the petitioners to adduce evidence and accordingly Ext.P14 was passed, ordering confiscation and imposing penalty upon the petitioners. These writ petitions are submitted challenging the said order.

8. A detailed counter affidavit was filed by the respondents in W.P.(C) No. 20745/2025, denying the averments in the writ



petition and also opposing the reliefs sought. It is specifically averred in the said counter affidavit that, based on Ext.P4 judgment passed by this Court permitting cross-examination, the petitioners were granted an opportunity to cross-examine eleven witnesses, but they have chosen to examine only three witnesses, who are the officers of the Department.

9. Thus, it is contended that, the request for further cross-examination and to adduce evidence are only to prolong the matter, without any *bona fides*. Respondents are also raising a contention that, as far as the cross-examination during the process of the adjudication is concerned, it is not an absolute right and ample opportunities were already provided to the petitioners to defend themselves. Moreover, in Ext.P14 order, a detailed consideration of all the contentions raised by the petitioners has been made and therefore, no interference is warranted. It was further contended that, the writ petition is not maintainable as the order under challenge is appealable. Therefore, the respondents sought the dismissal of these writ petitions. The petitioners have filed a reply affidavit in response to the aforesaid counter affidavit in W.P.(C) No. 20745/2025.

10. I have heard Sri.R.Anil, the learned counsel appearing



for the petitioners, Sri.A.R.L.Sundaresan, the learned Senior Counsel and Assistant Solicitor General of India, appearing for the respondents.

11. The learned counsel for the petitioner mainly points out that, the impugned order is passed in violation of the principles of natural justice, as the said order was passed, denying proper opportunities for, adducing evidence, cross examination and of being heard. As far as the denial of cross-examination and the prejudice that is caused is concerned, the main contention of the learned counsel for the petitioner is by placing reliance upon certain CCTV footage of the Airport on 13.05.2019, which according to the petitioners, would indicate that, the sequence of events which led to the seizure of gold, was not as claimed by the respondents in the mahazar and show cause notices. According to them, the petitioners in W.P.(C) No. 20753/2025 were apprehended by the DRI officials before the Customs Checking point, by preventing them from declaring the gold as contemplated under Sec.77 of the Customs Act. The specific case of the petitioners is that, the CCTV footage would indicate the said aspect and therefore, during the examination of the witnesses, a specific request was made to display the video



footage so as to put questions in relation to the same to the official witnesses, but such questions were not permitted by the adjudicating officer.

12. Apart from the above, to substantiate the contention that the sequence of events was indeed different, the petitioners are also relying upon the statement of one Bala Vinayak, the Senior Intelligence Officer, Directorate of Revenue Intelligence, recorded by the Central Bureau of Investigation in the crime registered by CBI in connection with the very same incident. Similarly, the statement of one Mr. Rajneesh, Inspector of Customs, recorded under Sec.164 of Code of Criminal Procedure, as part of an investigation in the crime registered by CBI, was also relied on. The said documents are produced as Exts.P8 and P10 in W.P.(C) No. 20753/2025.

13. As regards the statement of Bala Vinayak, the DRI official, it contained a statement, which reads as follows:-

“On being asked that on 13.05.2019 why the hand baggage of Smt. Sareena Shaji and Shri Sunil Kumar were not put through the XBIS I state that, the DRI was having specific intelligence information about the involvement of Shri Radhakrishnan B., Customs Superintendent, Air Customs, Trivandrum International Airport in smuggling racket. DRI



personnel who were escorting Smt. Sareena and Shri Sunil Kumar found Shri Radhakrishnan B., was manning the X-ray scanner if the baggage were put across through the XBIS Shri Radhakrishnan B., to save himself would have created a scene that he had identified the gold and he will escape from the responsibility or accountability racket of involvement in the gold smuggling.”

14. Similarly, in Ext.P10 in W.P.(C) No. 20753/2025, Sri. Rajneesh, the Customs Officer, specifically stated that, on 13.05.2019, officers of DRI has taken two passengers without subjecting the hand baggage in X-ray machine manned by B.Radhakrishnan, Superintendent of Customs, who is one of the co-noticees and the petitioners in this writ petition. However, in the statement of said Rajneesh, recorded under Sec.108 of the Customs Act, the said fact is not mentioned. The said statement under Sec. 108 of the Customs Act of the said Rajaneesh is produced Ext.P9 in W.P.(C) No. 20753/2025.

15. Thus, it is the specific case of the petitioners that, if examination and cross examination of certain witnesses, as sought by the petitioners were permitted on the strength of the CCTV footage, then it would have been possible for the petitioners to establish that the seizure of the gold was effected



by the DRI not in the manner as specified in the mahazar and show cause notice. In other words, according to the petitioners, the CCTV footage and the statements referred to above, would indicate that the petitioners in W.P(C) No.20753/2025 were deprived of an opportunity to make declaration, as contemplated under Section 77 of the Customs Act. It is also the case of the petitioners in this regard that, the 1st petitioner in WP(c) 20753/2025 has already declared the said gold at the Dubai Airport and the same was intended to be transported to Oman, from there to Qatar. According to the petitioners, this is because, at the relevant time, there existed a ban on trade between UAE and Qatar and therefore, the tradelinks from UAE and Qatar through ports of Oman flourished. The petitioners in W.P.(C) No. 20753/2025 wanted to take the gold from Dubai to Muscat, where the same was to be delivered to another person. However, the delivery did not take place when the said petitioners reached Oman and therefore, they carried it to Thiruvananthapuram, in order to re-export the same to Qatar. They further contended that, they intended to declare the same and get the gold released, through proper channel.

16. In short, the submission of the learned Counsel for the



petitioners is that, since they were denied the opportunity to declare the gold, and were apprehended before they reached the check point of Customs, the entire proceedings are vitiated. Moreover, the denial of an opportunity of personal hearing, after the cross examination is over, also caused prejudice to the petitioners. In this regard, it is submitted by the learned Counsel for the petitioners that, an opportunity to explain properly, the defenses raised by the petitioners was denied and hence on that reason also, an interference is required.

17. On the other hand, learned ASGI stoutly opposes the contentions raised by the petitioners by pointing out that, ample opportunities were extended to the petitioners for personal hearing and adducing evidence. The learned ASGI brought to the attention of this Court, the averments contained in the counter affidavit, where the details of the opportunities provided to the petitioners were furnished in a tabular form. It was pointed out that, about 13 opportunities of personal hearing were granted to the petitioners and hence the contention that the 3rd respondent had violated the principles of natural justice is not at all sustainable. With regard to opportunity to examination/cross-examine the witnesses, by referring to Ext.P4



judgment rendered by this Court in WP(C) 20745/2025, it is specifically contended that, as permitted by this Court, an opportunity to cross-examine eleven witness were provided to the petitioners, but, they have chosen to examine only three persons.

18. Thus, according to the learned ASGI, this itself indicates that, the contention regarding the denial of cross-examination is raised only as a hyper-technical ground, without any *bona fides*, only to prolong the proceedings. Since Ext.P14 order is passed, after elaborately considering all the contentions raised by the petitioners with specific reference to the materials placed on record, no interference is warranted and if at all the petitioners have any grievances, it is for them to invoke the statutory remedy of appeal. The learned ASGI also stoutly opposed the contentions of the learned Counsel for the petitioners that the petitioners were denied a proper opportunity to cross-examine the witnesses, as the questions to establish a different version of the incident was declined by the adjudicating authority. In this regard, it is submitted by the learned ASGI that, as far as an adjudication proceedings under the provisions of the Customs Act is concerned, the cross-examination need not be permitted



in the manner as made in the other courts of law, where the prosecution is being conducted. In an adjudication proceeding, what is relevant is only those questions touching upon the statements of the witnesses recorded under Section 108 of the Customs Act and other documents relied on in the said proceedings, and nothing beyond the same, need to be permitted. The learned ASGI also brought to the attention of this Court, Section 138B of the Customs Act to substantiate the said contention as well.

19. I have carefully gone through the records and examined the contentions raised by both sides. From the side of the petitioners, the specific case advanced, right from the inception, was that, the seizure was not affected in the manner as specified in the mahazar or in the show cause notice, which ultimately led to Ext.P14 Order-in-Original. As per the mahazar and the show cause notices, the petitioners in W.P(C)No.20753/2025 were apprehended and the seizure of gold was affected after the said petitioners have crossed the Customs Check Point, where the hand baggage ought to have been checked. It is also the case of the respondents that, Sri.B.Radhakrishnan, the Customs Officer on duty at the baggage scanning machine, who is the petitioner



in W.P(C) No.20672/2025, had permitted the said petitioners to pass through the Customs Check Point without their hand baggage being checked. However, the specific case of the petitioners is that, the petitioners in W.P(C) No.20753/2025 were apprehended, even before they reached the check point and the gold was seized without extending them an opportunity to declare the gold.

20. As observed above, to substantiate the same, among other evidence, the petitioners place reliance upon the CCTV footage of the airport on 13.05.2019 and also the statements of Sri.Bal Vinayak and Rajneesh, who are the DRI Officer and the Customs Officer respectively, which according to the petitioners, would go to show that, the apprehension was indeed prior to the check point. Thus, it was in these circumstances, cross-examination of the Inspector of Police, CBI, who conducted the investigation was sought by the petitioners and also a request was made to display the video footage, when the other official witnesses were being examined. The further grievance of the petitioners is that, they were not allowed to put questions to establish the different version of the incident, as claimed by them, on the ground that, what is permissible in the adjudication



process, is only the question in respect of the matters specifically referred to by those witnesses in their respective statements under Section 108 of the Customs Act.

21. Thus, the question to be considered in this writ petition is whether the course adopted by the respondents while passing Exts.P14 order, amounts to proper compliance of the principles of natural justice. While considering the said aspect, it is to be noted that, the relevant provisions in the Customs Act do not specifically provide for an opportunity to cross-examine the witnesses. However, by way of several decisions rendered by the Honourable Supreme Court, including ***SBI v. Rajesh Agarwal [(2023) 6 SCC 1]***, ***Mohd. Rahim Ali v. State of Assam [(2024) 15 SCC 152]***, ***Gorkha Security Services v. Govt. (NCT of Delhi) [(2014) 9 SCC 105]*** , ***Mangilal v. State of M.P. [(2004) 2 SCC 447]***, ***Union of India v. Col. J.N. Sinha [(1970) 2 SCC 458]***, ***Suresh Koshy George v. University of Kerala [1968 SCC OnLine SC 9]***, ***P.D. Dinakaran (1) v. Judges Inquiry Committee [(2011) 8 SCC 380]***, ***Madhyamam Broadcasting Ltd. v. Union of India [(2023) 13 SCC 401]***, it is a well settled position that, principles of natural justice have to be read into the proceedings, even if the



same has not been specifically referred to.

22. In ***Swadeshi Cotton Mills v. Union Of India [(1981) 1 SCC 664]*** the following observations were made by the Honourable Supreme Court.

“Rules of natural justice are not embodied rules. Being means to an end and not an end in themselves, it is not possible to make an exhaustive catalogue of such rules. But there are two fundamental maxims of natural justice viz. (i) audi alteram partem, and (ii) nemo judex in re sua. The audi alteram partem rule has many facets, two of them being (a) notice of the case to be met; and (b) opportunity to explain. This rule cannot be sacrificed at the altar of administrative convenience or celerity. The general principle—as distinguished from an absolute rule of uniform application—seems to be that where a statute does not, in terms, exclude this rule of prior hearing but contemplates a post-decisional hearing amounting to a full review of the original order on merits, then such a statute would be construed as excluding the audi alteram partem rule at the pre-decisional stage. Conversely if the statute conferring the power is silent with regard to the giving of a pre-decisional hearing to the person affected and the administrative decision taken by the authority involves civil consequences of a grave nature, and no full review or appeal on merits against that decision is provided, courts will be extremely reluctant to construe such a statute as excluding the duty of affording even a minimal hearing, shorn of all its formal



trappings and dilatory features at the pre-decisional stage, unless, viewed pragmatically, it would paralyse the administrative process or frustrate the need for utmost promptitude. In short, this rule of fair play must not be jettisoned save in very exceptional circumstances where compulsive necessity so demands. The court must make every effort to salvage this cardinal rule to the maximum extent possible, with situational modifications. But, the core of it must, however, remain, namely, that the person affected must have reasonable opportunity of being heard and the hearing must be a genuine hearing and not an empty public relations exercise.”

23. These observations were referred to by the Honourable Supreme Court in ***Kesar Enterprises Ltd v. State of U.P & Ors [(2011) 13 SCC 733]*** and observed as follows:

“24. Rules of “natural justice” are not embodied rules. The phrase “natural justice” is also not capable of a precise definition. The underlying principle of natural justice, evolved under the common law, is to check arbitrary exercise of power by the State or its functionaries. Therefore, the principle implies a duty to act fairly i.e. fair play in action.”

24. Thus, it is evident that, principles of natural justice is something embedded in the statutory scheme of decision making, and hence the said principles must be applied in the unoccupied interstices of the statute unless there is a clear



mandate to the contrary, as held in ***Institute of Chartered Accountants of India v. L.K Ratna [(1986) 4 SCC 537]***. Thus, providing an opportunity to cross-examine in appropriate cases also forms part of the principles of natural justice as enunciated in ***Andaman Timber Industries v. CCE [2016) 15 SCC 785]*** , ***State of M. P. v. Chintaman Sadashiva Waishampayan [AIR 1961 SC 1623]***, ***Ayaaubkhan Noorkhan Pathan v. State of Maharashtra [(2013) 4 SCC 465]***. Thus, in cases where, the denial of adducing evidence or cross examining the witnesses results in prejudice to the party concerned, certainly the same will have to be extended to such party, unless there is an express prohibition in the Act. Evidently, the Customs Act does not contain any provision, which specifically prohibits extending such an opportunity.

25. In ***M/s. Andaman Timber Industries v. Commissioner of Central Excise, Kolkata - II [(2016) 15 SCC 785]***, after evaluating the principles of natural justice in respect of an adjudication proceedings under the provisions of the Central Excise Act, the Honourable Supreme Court permitted cross-examination of the witnesses for the purpose of discrediting their testimonies. Thus, it discernible from the



aforesaid observations that, even if the statute does not specifically mention about the same, it is the bounden duty of the adjudicating authority to follow the principles of natural justice while making a decision having civil consequences as observed in ***Raghunath Thakur v. State of Bihar, [(1989) 1 SCC 229]*** , ***Union of India v. E.G. Nambudiri, [(1991) 3 SCC 38]***, ***State of Orissa v. Binapani Dei [AIR 1967 SC 1269]***, ***Automotive Tyre Manufacturers Assn. v. Designated Authority, [(2011) 2 SCC 258]*** . In ***Canara Bank v. Debasis Das [(2003) 4 SCC 557]***, it was observed as follows;

“19..... What particular rule of natural justice should be implied and what its context should be in a given case must depend to a great extent on the facts and circumstances of that case, the framework of the statute under which the enquiry is held. The old distinction between a judicial act and an administrative act has withered away. Even an administrative order which involves civil consequences must be consistent with the rules of natural justice. The expression “civil consequences” encompasses infraction of not merely property or personal rights but of civil liberties, material deprivations and non-pecuniary damages. In its wide



umbrella comes everything that affects a citizen in his civil life.”

26. When the principles laid down as above, are applied to the peculiar facts and circumstances of this case, I find that, the contentions raised by the petitioners cannot be ignored. This is particularly because, right from the inception, the petitioners have been raising the contention that, the seizure was not affected in the manner as claimed by the respondents. The petitioners in W.P(C) No.20753/2025, were relying on CCTV footage, even immediately upon their apprehension itself, and the said fact is evident from the order dated 12.06.2019 passed by the Chief Judicial Magistrate (Economic Offence) Court, Ernakulam. A copy of the said order is produced as Ext.P4 in W.P(C) No.20753/2025. It is discernible from the said order that, in the application that led to the said order, the petitioners in W.P(C) No.20753/2025 have specifically stated that, they were intercepted and apprehended at the aircraft itself and they were denied their opportunity to declare the gold before the Customs Officials of the Thiruvananthapuram International Airport. In the petition submitted before the Additional Chief Judicial Magistrate (Economic Offences) they sought an order to produce



relevant CCTV footage before the said court and also to permit the accused to watch the same. The said application was allowed by directing the production of the visuals recorded on 13.05.2019 from 07.00 hrs to 14.00 hrs and further directed that, the Commandant CISF, Thiruvananthapuram International Airport to maintain the said visuals.

27. It is also to be noted in this regard that, in connection with very same incident, the CBI had registered an FIR as R.C-5 (A)/2019/CBI/ACB/Cochin against the petitioners for the offences under the Prevention Corruption Act and the Indian Penal Code. After conducting an investigation, CBI submitted a final report, a copy of which is produced as Ext.P7, before the Special Judge for CBI cases, Thiruvananthapuram and the said CCTV footage was part of the records, which were relied on in the said final report. The statements of Bala Vinayak and Rajneesh were also part of the said final report. According to the petitioner, CCTV footage, as referred to above, would clearly indicate that the apprehension of the petitioners was before the checkpoint of Customs and thus, the petitioners in W.P.(C) NO. 20753/2025 were prevented from exercising their right to declare the gold.

28. Similarly, it is to be noted that, the statements of the



said officers referred to above indicate that, the seizure was effected before the said petitioners reached the customs checkpoint. Of course it is true that, those statements by itself cannot be treated as evidence, but it is a fact that those are certainly relevant materials to *prima facie* show some merits in the case of the petitioners that, the incident of seizure was occurred not in the manner as claimed by the respondents. More importantly, after hearing of these writ petitions are over and taken up for judgment, the Commissioner of Customs Appeal has passed an order in the appeal submitted by one Biju M, who is one of the co-noticees of the petitioners, challenging the Order-in-Original passed against him. In the said appeal also, the contention based on the CCTV footage was specifically raised and the first appellate authority examined these aspects and found as follows:

“ It is also evidenced from the CCTV footage and the SCN contents itself that the said 2 passengers and an extra male passenger had been intercepted from the interior of the arrived aircraft. Their passports were taken over physically by the concerned officer(s). They were escorted under close guard, past the hand baggage X-ray Scanner manned by Shri. Radhakrishnan, without scanning them, despite the visible requests of the Proper officers of Customs. The excuse for the escorting DRI officer, refusing to scan the hand baggage, of the 3 escorted passengers, in the X-Ray machine manned by Shri.



Radhakrishnan, is allegedly because Shri. Radhakrishnan would be alerted to the DRI operation and would escape from the alleged dragnet of the D.R.I. This assumption / presumption is completely unjustifiable, if one were to also consider the counter-fact i.e. that the X-Ray scanner which possesses storage memory, would have un-erringly proved that no gold was present in the scanned hand baggage of the said passengers, as is being alleged by these proceedings. This would nullify the entire proceedings.”

29. It is to be noted that, the said order was produced in WP(C) 20753/2025 along with I.A No 1/2026 as Ext P16. The findings in the said order are very crucial which fortify the contentions of the petitioner with regard to the different version of the incident. Therefore, the records would clearly indicate that, as of now, there are materials to suggest two versions of the incidents that led to the seizure of the gold; one as stated in the mahazar and the show cause notice issued by the respondents, and the other one, as contended by the petitioners, would be revealed from the CCTV footage and the other statements relied on by them. When two such diametrically opposite versions are available, necessarily the adjudication process ought to have been conducted by examining the possibilities of both the said versions, otherwise, it would result in serious prejudice to the petitioners.



30. The test of prejudice is considered to be a limitation for the universal application in matters of natural justice and dictates that, a procedural violation of natural justice can be vitiated, only if a decision causes real prejudice or actual harm to the affected party, rather than mere technical breaches. This principle requires establishing that the outcome might have been different, had the procedure been properly followed. It is often evaluated on the touchstone of whether a reasonable person would be deprived of his rights. Therefore, if serious prejudice has been caused to the parties and is found to exist, the courts should invoke the principles of natural justice and grant an opportunity to present their case. In **Dharampal Satyapal Ltd. v. CCE, [(2015) 8 SCC 519]**, it was laid down as ;

"40. In this behalf, we need to notice one other exception which has been carved out to the aforesaid principle by the courts. Even if it is found by the court that there is a violation of principles of natural justice, the courts have held that it may not be necessary to strike down the action and refer the matter back to the authorities to take fresh decision after complying with the procedural requirement in those cases where non-grant of hearing has not caused any prejudice to the person against whom the action is taken. Therefore, every violation of a facet



of natural justice may not lead to the conclusion that the order passed is always null and void. The validity of the order has to be decided on the touchstone of “prejudice”. The ultimate test is always the same viz. the test of prejudice or the test of fair hearing.”

In **State of U.P. v. Sudhir Kumar Singh, [(2021) 19 SCC 706]**, it was observed;

“42.5. The “prejudice” exception must be more than a mere apprehension or even a reasonable suspicion of a litigant. It should exist as a matter of fact, or be based upon a definite inference of likelihood of prejudice flowing from the non-observance of natural justice.”

31. In **State v. N.S. Ganeswaran, [(2013) 3 SCC 594]**

*“12. The issue also requires to be examined on the touchstone of doctrine of prejudice. Thus, unless in a given situation, the aggrieved makes out a case of prejudice or injustice, some infraction of law would not vitiate the order/enquiry/result. In judging a question of prejudice, the court must act with a broad vision and look to the substance and not to technicalities. (Vide : *Jankinath Sarangi v. State of Orissa [(1969) 3 SCC 392]* , *State of U.P. v. Shatrughan Lal [(1998) 6 SCC 651 : 1998 SCC (L&S) 1635 : AIR 1998 SC 3038]* , *State of A.P. v. Thakkidiram Reddy [(1998) 6 SCC 554 : 1998 SCC (Cri) 1488]* and *Debotosh Pal Choudhury v. Punjab National Bank [(2002) 8 SCC 68 : 2003 SCC (L&S) 1]* .)”*



32. In ***Madhyamam Broadcasting Ltd. v. Union of India [(2023) 13 SCC 401]***.

*“49. The duty to act fairly that is derived from Common law is not exhaustively defined in a set of concrete principles. Courts, both in India and abroad, have demonstrated considerable flexibility in the application of the principles of natural justice by fine-tuning them to situational variations. This Court has observed earlier that the concept of natural justice cannot be put into a “straitjacket formula” [N.K. Prasada v. Union of India, (2004) 6 SCC 299] and that it is incapable of a “precise definition” [Automotive Tyre Manufacturers Assn. v. Designated Authority, (2011) 2 SCC 258] . Courts have undertaken an ends-based reasoning to test if the action violates the Common law principle of natural justice [Raeesa Vakil, Constitutionalising Administrative Law in the Indian Supreme Court : Natural Justice and Fundamental Rights, (Vol. 16, Issue 2, International Journal of Constitutional Law, 2018, pp. 475-502).] . **The party alleging a violation of a principle of natural justice has to prove that the administrative action violated the principles of natural justice and that non-compliance with natural justice prejudiced the party. [N.K. Prasada v. Union of India, (2004) 6 SCC 299] The courts, while assessing prejudice, determine if compliance of the principles of natural justice could have benefitted the party in securing a just outcome. It needs to be seen if this content of natural justice and the standard for judicial review of non-compliance has undergone a change after principles of natural justice were constitutionalised in Maneka Gandhi v. Union of India [Bhagwati, J. in Maneka Gandhi v. Union of India, (1978) 1 SCC 248, para 9.] .”***



33. In **Aligarh Muslim University v. Mansoor Ali Khan [(2000) 7 SCC 529]** , in view of 'prejudice' the Apex Court held that there is no absolute rule, and prejudice must be shown depending on the facts of each case, as follows

“24. The principle that in addition to breach of natural justice, prejudice must also be proved has been developed in several cases. In K.L. Tripathi v. SBI [K.L. Tripathi v. SBI, (1984) 1 SCC 43 : 1984 SCC (L&S) 62] Sabyasachi Mukharji, J. (as he then was) also laid down the principle that not mere violation of natural justice but de facto prejudice (other than non-issue of notice) had to be proved. It was observed, quoting Wade's Administrative Law (5th Edn., pp. 472-75), as follows : (SCC p. 58, para 31)

“31. ... [I]t is not possible to lay down rigid rules as to when the principles of natural justice are to apply, nor as to their scope and extent. ... There must also have been some real prejudice to the complainant; there is no such thing as a merely technical infringement of natural justice. The requirements of natural justice must depend on the facts and circumstances of the case, the nature of the inquiry, the rules under which the tribunal is acting, the subject-matter to be dealt with, and so



forth. Since then, this Court has consistently applied the principle of prejudice in several cases. The above ruling and various other rulings taking the same view have been exhaustively referred to in State Bank of Patiala v. S.K. Sharma [State Bank of Patiala v. S.K. Sharma, (1996) 3 SCC 364 : 1996 SCC (L&S) 717] . In that case, the principle of “prejudice” has been further elaborated. The same principle has been reiterated again in Rajendra Singh v. State of M.P. [Rajendra Singh v. State of M.P., (1996) 5 SCC 460]”

34. Thus, the facts and circumstances of this case will have to be examined in the light of the principles discussed above. However, on going through the manner in which the appreciation of the materials are made in Ext.P14 and the conclusions arrived at therein, it can be seen that, the possibility of the version of the incident as claimed by the petitioners were completely ignored, by giving emphasis to the statements under Section 108 of the Customs Act and other materials relied upon by the respondents. Of course, this could be justifiable under normal circumstances, as the materials relevant for adjudication are the statements under Section 108



and the other details collected by the respondents. However, in a case where, the documents would *prima facie* suggest the existence of a different version of the incident, than claimed by the respondents or there are materials that *prima facie* indicate false nature of the sequence of events highlighted in the seizure mahazar and the show cause notices, an opportunity in such cases should be extended to the person against whom proceedings are initiated, to establish the same. This is particularly because, Section 123 of the Customs Act imposes the burden of proof upon the persons against whom proceedings are initiated, to show that the goods are not smuggled by them. Thus, as the burden is upon them, it is the bounden duty of the adjudicating authority to extend every opportunity to the delinquents to prove their case by adducing their evidence, if necessary, because it is the basic requirement that, there must be a fair play in action and decision must be arrived at in a just and objective manner with regard to the relevance of the materials and reasons, as enunciated in ***K. L. Tripathy v. State of Bank of India, [AIR 1984 SC 273]***. In this context, the right to adduce evidence and to prove one's defence assumes significance, as it constitutes an integral facet



of the principles of natural justice. In ***New India Assurance Co. Ltd. v. Nusli Neville Wadia [(2008) 3 SCC 279]*** the Apex Court while considering a case under the Public Premises (Eviction of Unauthorised Occupants) Act, 1971 and held as follows :-

“45.If some facts are to be proved by the landlord, indisputably the occupant should get an opportunity to cross-examine. The witness who intends to prove the said fact has the right to cross-examine the witness. This may not be provided by under the statute, but it being a part of the principle of natural justice should be held to be indefeasible right.”

35. It is true that, normally in all cases of adjudication, the noticees cannot claim an opportunity to adduce evidence, as of right and the opportunity to be granted to those noticees, would be confined to provide a reasonable opportunity to defend the case advanced by the Customs officers through the statements under Section 108 of the Customs Act and other materials regarding the seizure of the goods. However, a different yardstick needs to be applied when it comes to a case where, the notices/delinquents are able to demonstrate a *prima facie* case, about the possibility of a different version of the incident or a false nature in the case advanced by the Customs authorities.



36. As mentioned above, the documents referred to above would clearly indicate the possibility of the existence of such an alternate version and the petitioners were denied an opportunity to adduce evidence in support of that version, despite the repeated attempts made by them in this regard. It is evident from the records that, the petitioners insisted for production of the CCTV footage and display of the same during the examination of the official witnesses, to enable them to discredit the said witnesses. Similarly, the questions the petitioners sought to put to the witnesses already examined, to establish this different version, were also denied. In the peculiar facts and circumstances of the case, I do not find that, a proper course was adopted by the respondents and therefore the same cannot be treated as the proper compliance of the principles of natural justice. Thus, the denial of opportunity caused prejudice to the petitioners.

37. It is important to note that, there cannot be any straight-jacket formula for the application of the principles of natural justice; rather, their application depends upon the facts and circumstances of each case as enunciated in ***P.D. Dinakaran (1) v. Judges Inquiry Committee, (supra), Maharashtra State Board of Secondary and Higher Secondary***



Education v. Paritosh Bhupeshkumar Sheth [(1984) 4 SCC 27], Prakash Ratan Sinha v. State Of Bihar And Others [(2009) 14 SCC 690], Union of India v.P.K. Roy [AIR 1968 SC 850], where the Apex Court reiterated that ,

“the doctrine of natural justice cannot be imprisoned within the strait-jacket of a rigid formula and its application depends upon the nature of the jurisdiction conferred on the administrative authority, upon the character of the rights of the persons affected, the scheme and policy of the statute and other relevant circumstances disclosed in a particular case”.

38. In ***Suresh Koshy George v. University of Kerala [AIR 1969 SC 198]***, it was observed ;

“7.....The rules of natural justice are not embodied rules. The question whether the requirements of natural justice have been met by the procedure adopted in a given case must depend to a great extent on the facts and circumstances of the case in point, the constitution of the Tribunal and the rules under which it functions.”

39. In ***Russel v. Duke of Norfolk and others(1), Tucker, L.J. observed :***



"There are, in my view, no words which are of universal application to every kind of inquiry and every kind of domestic tribunal. The requirements of natural justice must depend on the circumstances of the case, the nature of the inquiry, the rules under which the tribunal is acting, the subject matter that is being dealt with, and so forth. Accordingly, I do not derive much assistance from the definitions of natural justice which have been from time to time used, but, whatever standard is adopted, one essential is that the person concerned should have a reasonable opportunity of presenting his- case."

40. In **K.L. Tripathi v. State Bank of India, (supra)**

"1. Wade in his Administrative Law, 5th Edn. at pp. 472-475 has observed that it is not possible to lay down rigid rules as to when the principles of natural justice are to apply: nor as to their scope and extent. Everything depends on the subject-matter, the application of principles of natural justice, resting as it does upon statutory implication, must always be in conformity with the scheme of the Act and with the subject-matter of the case. In the application of the concept of fair play there must be real flexibility. There must also have been some real prejudice to the complainant; there is no such thing as a merely technical infringement of natural justice. The requirements of natural justice must depend on the facts and the circumstances of the case, the nature of the inquiry, the rules under which the tribunal is acting, the subject-matter to be dealt with, and so forth."



41. As mentioned above, the manner in which the principles of natural justice will have to be complied with, is evidently different in this case, in view of the peculiar facts and circumstances as referred to above. Thus, the denial of opportunity to examine certain witnesses, denial of permission to play the CCTV footage at the time when the relevant official witnesses were examined, denial of opportunity to put questions relating to the different version of the incident, as revealed from the CCTV footage and the statements of the officers referred to above, etc, establish the prejudice that are caused to the petitioners herein, in discharging the burden imposed upon them as contemplated under Section 123 of the Customs Act. Therefore, under no circumstances, the proceedings that culminated in Ext.P14 be treated as the one in compliance with principles of natural justice, considering the peculiar nature of the case.

42. Apart from the above, another contention raised by the learned counsel for the petitioners is with regard to the denial of an opportunity to explain the defense available to the petitioners properly. The documents produced before this Court would indicate that the matter was decided immediately, after the



cross examination of the witnesses was over and without extending a proper opportunity to the petitioner to be heard. Of course, the written submission made by the petitioners have been examined and dealt with by the impugned order. However, the same cannot be substituted with the requirement of hearing, in the peculiar facts and circumstances of the case. Of course it is true that, as rightly pointed out by the learned ASGI, Section 122A of the Customs Act provides for the opportunity of being heard to a party in a proceeding, if the parties so desire. However in this case, the fact that a hearing was necessary, is demonstrated by the petitioners through the opportunities the petitioners have sought for the cross examination on various occasions and therefore, having allowed such cross examination, the proceedings could not be concluded without giving the petitioners an opportunity to explain their defense/contentions based on the material they could bring out in the cross examination. Therefore, on that ground also, I find that the respondents failed to provide a proper opportunity to the petitioner and that caused serious prejudice to them.

43. The learned ASGI, also contended by placing reliance upon Ext.P4 judgment rendered by this Court that in WPC



20745/2025, an opportunity to cross examine the witnesses, as ordered by this Court, was extended to the petitioners, but, out of the 11 witnesses only 3 witnesses were examined. However, I am of the view that, that by itself cannot be a ground to accept that, adequate opportunity was granted to the petitioners to discharge their burden, as contemplated under Section 123 of the Customs Act. As far as Ext.P4 is concerned, the said writ petition was submitted by one of the co-noticees against the order passed on the application submitted by him for cross examining some of the witnesses. However, Exts.P11 and P12 would indicate that, the petitioners in W.P.(C).No.20753/2025 from whose physical possession the gold was seized, also submitted a request for examination of certain witnesses and certain prayers incidental thereto were also sought, but the same was not allowed while passing the impugned order. As mentioned above, in the peculiar facts and circumstances of the case, denial of that opportunity would cause serious prejudice to the petitioners, and hence an interference is required.

Accordingly, these writ petitions are disposed of, quashing Ext.P14 Order-in-Original No.1/2025-26 Customs (Prev.) dated 02.04.2025 (bearing DIN: 20250458MC00009429AI), with a



direction to the 3rd respondent to reconsider the matter, after giving the petitioners an opportunity to examine/cross examine the relevant witnesses to establish the alternate version of the incident. It is further directed that, if an application being submitted, the witnesses already examined in the proceedings that led to Ext.P14 shall also be permitted to re-examined. The CCTV footage of the incident of seizure shall also be displayed during the examination of the witnesses, if the petitioners desire to do so. The petitioners may also put to those witnesses, the questions regarding the CCTV footage and other matters relating to the incident to all the witnesses.

Sd/-

**ZIYAD RAHMAN A.A.
JUDGE**



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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APPENDIX OF WP(C) NO. 20625 OF 2025

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE MAHAZAR DATED 13-05-2019 FOR SEIZURE OF 25 KGM OF GOLD.
- Exhibit P2** TRUE COPY OF THE ORDER DATED 12-06-2019 IN CRL.M.P. NO. 2582 OF 2019 OF THE HON'BLE ADDL. CHIEF JUDICIAL MAGISTRATE (ECONOMIC OFFENCE) COURT, ERNAKULAM.
- Exhibit P3** TRUE COPY OF THE SHOW CAUSE NOTICE NO. OR. NO. DRI/COZU/TVM/06/2019 DATED 07-11-2019.
- Exhibit P4** TRUE COPY OF THE FINAL REPORT IN R.C 5 (A)/2019/CBI/ACB/COCHIN DATED NIL.
- Exhibit P5** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT AND UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE 1973 DATED 16.05.2019.
- Exhibit P6** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT AND UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE 1973 DATED 03.07.2019.
- Exhibit P7** TRUE COPY OF THE FURTHER STATEMENT OF BALA VINAYAK, SIO, DRI DATED 07-08-2020 TO THE INSPECTOR OF POLICE, CBI, ACB.
- Exhibit P8** TRUE COPY OF THE REPRESENTATION DATED 24-03-2025 TO THE CHIEF COMMISSIONER OF CUSTOMS.
- Exhibit P9** TRUE COPY OF THE POSTAL RECEIPT OF SENDING EXHIBIT P8 .
- Exhibit P10** TRUE COPY OF THE ORDER IN ORIGINAL NO.01/2025-26 CUSTOMS (PREV) & DIN 202504 58 MC 00009429A1 DATED 02-04-2025 IN SCN NO. DRI/COZU/TVM/06/2019.
- Exhibit P11** TRUE COPY OF THE JUDGMENT DATED 10-04-2025 IN W.P. (C) NO. 14362/2025 OF THIS HON'BLE COURT.

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE

APPENDIX OF WP(C) NO. 20672 OF 2025**PETITIONER EXHIBITS**

- Exhibit P1** TRUE COPY OF THE ORDER OF HON'BLE ADDL. CHIEF JUDICIAL MAGISTRATE (ECONOMIC OFFENCE) COURT, ERNAKULAM DATED 12/06/2019 IN CRL.M.P. NO. 2582.
- Exhibit P2** TRUE COPY OF THE SHOW CAUSE NOTICE NO. OR. NO. DRI/COZU/TVM/06/2019 DATED 07-11-2019.
- Exhibit P3** TRUE COPY OF THE MAHAZAR DATED 13-05-2019 FOR SEIZURE OF GOLD.
- Exhibit P4** TRUE COPY OF THE REPLY TO THE SHOW CAUSE NOTICE DATED 26.02.2020.
- Exhibit P5** TRUE COPY OF THE INTERIM ORDER DATED 09-11-2021 IN W.P.(C) NO. 24506/2021.
- Exhibit P6** TRUE COPY OF THE PRINT OUT OF PETITIONER'S E-MAIL DATED 20-05-2019 TO THE COMMISSIONER OF CUSTOMS (PREVENTIVE).
- Exhibit P7** TRUE COPY OF THE FINAL REPORT IN R.C 5 (A)/2019/CBI/ACB/COCHIN.
- Exhibit P8** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT AND UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE 1973 DATED 16.05.2019.
- Exhibit P9** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT AND UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE 1973 DATED 03.07.2019.
- Exhibit P10** TRUE COPY OF THE FURTHER STATEMENT OF BALA VINAYAK, SIO, DRI DATED 07-08-2020 TO THE INSPECTOR OF POLICE, CBI, ACB.
- Exhibit P11** TRUE COPY OF THE PETITION DATED 15-07-2024 FILED BEFORE THE ADJUDICATING AUTHORITY.
- Exhibit P12** TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT DATED 05-02-2025 IN W.P.(C) NO.23549.
- Exhibit P13** TRUE COPY OF THE SCHEDULE OF WITNESSES SENT TO THE PETITIONER BY THE 3RD RESPONDENT DATED 07.03.2025.
- Exhibit P14** TRUE COPY OF THE REQUEST OF THE SRI.VISHNU SOMASUNDARAM (NOTICEE NO 04) DATED 14.03.2025 FOR CROSS EXAMINATION OF ADDITIONAL WITNESSES.



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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Exhibit P15 TRUE COPY OF THE RECORD OF EXAMINATION OF
WITNESS MR. SANAVE THOMAS DATED 21-3-2025.

Exhibit P16 TRUE COPY OF THE RECORD OF EXAMINATION OF
WITNESS MR. RAJNEESH DATED 25-03-2025.

Exhibit P17 TRUE COPY OF THE REPRESENTATION DATED 24-03-
2025 TO THE CHIEF COMMISSIONER OF CUSTOMS.

Exhibit P18 TRUE COPY OF THE POSTAL RECEIPT OF SENDING
EXT. P17.

Exhibit P19 TRUE COPY OF THE JUDGMENT DATED 10-04-2025 IN
W.P. (C) NO. 14362/2025 OF THIS HON'BLE
COURT.

Exhibit P20 TRUE COPY OF THE ORDER IN ORIGINAL
NO.01/2025-26 CUSTOMS (PREV) & DIN 202504 58
MC 00009429A1 DATED 02-04-2025 IN SCN NO.
DRI/COZU/TVM/06/2019.

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE

APPENDIX OF WP(C) NO. 20745 OF 2025**PETITIONER EXHIBITS**

- Exhibit P1** TRUE COPY OF THE MAHAZAR FOR SEIZURE OF GOLD DATED 13-5-2019.
- Exhibit P2** TRUE COPY OF THE APPLICATION FOR REMAND OF SAREENA SHAJI AND SUNIL KUMAR DATED 14-5-2019.
- Exhibit P3** TRUE COPY OF THE SHOW CAUSE NOTICE OR.NO.DRI/COZU/TVM/ 06/2019, DATED 7-11-2019 ISSUED BY THE JOINT DIRECTOR, DIR.
- Exhibit P4** TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT DATED 05-02-2025 IN W.P.(C) NO.24506/2021.
- Exhibit P5** TRUE COPY OF THE SCHEDULE OF WITNESSES SENT TO THE PETITIONER BY THE 3RD RESPONDENT DATED 07-03-2025.
- Exhibit P6** TRUE COPY OF THE REQUEST OF THE PETITIONER DATED 14-03-2025 FOR CROSS EXAMINATION OF ADDITIONAL WITNESSES.
- Exhibit P7** TRUE COPY OF THE RECORD OF EXAMINATION OF WITNESS MR. SANAVE THOMAS DATED 21-03-2025.
- Exhibit P8** TRUE COPY OF THE RECORD OF EXAMINATION OF WITNESS MR. RAJNEESH DATED 25-03-2025.
- Exhibit P9** TRUE COPY OF THE FINAL REPORT IN R.C 5 (A)/2019/CBI/ACB/COCHIN PENDING AS C.C. 1 /2021 BEFORE THE HON'BLE SPECIAL JUDGE FOR CBI CASES, THIRUVANANTHAPURAM DATED NIL.
- Exhibit P10** TRUE COPY OF THE FURTHER STATEMENT OF BALA VINAYAK, SIO, DRI DATED 07-08-2020 TO THE INSPECTOR OF POLICE, CBI, ACB.
- Exhibit P11** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT DATED 16.05.2019.
- Exhibit P12** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE DATED 03.07.2019.
- Exhibit P13** TRUE COPY OF THE PETITION DATED NIL FILED BEFORE THE ADJUDICATING AUTHORITY.
- Exhibit P14** TRUE COPY OF THE REPRESENTATION TO THE CHIEF COMMISSIONER OF CUSTOMS DATED 24-03-2025.



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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Exhibit P15

TRUE COPY OF THE POSTAL RECEIPT.

Exhibit P16

**TRUE COPY OF THE ORDER -IN -ORIGINAL
NO.01/2025-26 CUSTOMS (PREV) & DIN : 202504
58 MC 00009429A1 DATED 2-4-2025 IN SCN NO.
DRI/COZU/TVM/06/2019.**

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE

APPENDIX OF WP(C) NO. 20753 OF 2025**PETITIONER EXHIBITS**

- Exhibit P1** TRUE COPY OF THE MAHAZAR DATED 13-05-2019 FOR SEIZURE OF 25 KGMS OF GOLD.
- Exhibit P2** TRUE COPY OF THE REMAND APPLICATION OF THE PETITIONERS IN OR. NO. DRI/COZU/TVM/06/2019 DATED 13-5-2019.
- Exhibit P3** TRUE COPY OF THE OCCURRENCE REPORT IN O.R. NO. DRI/COZU/TVM/06/2019.
- Exhibit P4** TRUE COPY OF THE ORDER DATED 12TH JUNE 2019 OF HON'BLE CHIEF JUDICIAL MAGISTRATE (ECONOMIC OFFENCE) COURT, ERNAKULAM.
- Exhibit P5** TRUE COPY OF THE ORDER OF THIS HON'BLE COURT DATED 02-07-2019 IN B.A. NO. 4458 OF 2019.
- Exhibit P6** TRUE COPY OF THE SHOW CAUSE NOTICE NO. O.R NO. DRI/COZU/TVM/06/2019 DATED 07.11.2019 WITH DIN NO NIL.
- Exhibit P7** TRUE COPY OF THE FINAL REPORT IN R.C 5 (A)/2019/CBI/ACB/COCHIN PENDING AS C.C. 1 /2021 BEFORE THE HON'BLE SPECIAL JUDGE FOR CBI CASES, THIRUVANANTHAPURAM DATED NIL.
- Exhibit P8** TRUE COPY OF THE FURTHER STATEMENT OF BALA VINAYAK, SIO, DRI DATED 07-08-2020 TO THE INSPECTOR OF POLICE, CBI, ACB, .
- Exhibit P9** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS, UNDER SECTION 108 OF THE CUSTOMS ACT DATED 16.05.2019.
- Exhibit P10** TRUE COPY OF THE STATEMENT GIVEN BY MR. RAJANEESH, INSPECTOR OF CUSTOMS UNDER SECTION 164 OF THE CODE OF CRIMINAL PROCEDURE DATED 03.07.2019.
- Exhibit P11** TRUE COPY OF THE PETITION DATED NIL FILED BEFORE THE ADJUDICATING AUTHORITY.
- Exhibit P12** TRUE COPY OF THE REPRESENTATION DATED 24-03-2025 TO THE CHIEF COMMISSIONER OF CUSTOMS.
- Exhibit P13** TRUE COPY OF THE POSTAL RECEIPT OF SENDING EXT. P12.
- Exhibit P14** TRUE COPY OF THE ORDER -IN -ORIGINAL NO. NO.01/2025-26 CUSTOMS (PREV) & DIN: 202504 58 MC 00009429A1 DATED 02-04-2025 IN SCN NO. DRI/COZU/TVM/06/2019.



2026:KER:18121

WP(C) Nos.20625,20672,
20745 & 20753/2025Z

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Exhibit P15 TRUE COPY OF THE JUDGMENT DATED 10-04-2025 IN
W.P. (C) NO. 14362/2025 OF THIS HON'BLE
COURT.

Exhibit P16 TRUE COPY OF THE ORDER
NO.CHN/CCP/APP/275/2025-26 DATED 5-1-2026 OF
COMMISSIONER (APPEALS).

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE