

Zoher Taherali Dalal Vs. Commissioner of Customs (P)

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-21-2000

Reported in : (2000)(69)ECC335

Judge : J T J.H., G Srinivasan

Appellant : Zoher Taherali Dalal

Respondent : Commissioner of Customs (P)

Judgement :

1. This application seeks directions to be made to the appropriate authority to ensure compliance of the orders made by this Tribunal.

Commissioner of Customs (Preventive) vide his Order dated 17.12.1996, ordered confiscation of US \$40,0000 seized from the possession of the applicant Shri Z.T. Dalal. A penalty of Rs. 10 lakhs was also imposed upon him. Against this order, the applicant filed an appeal. The Tribunal vide their order dated 28.4.1997 directed the applicant to deposit Rs. 20,000 as a pre-condition to hearing of the appeal and on compliance being reported passed Order No.173 and 174/98/WZB/C.II dated 16.1.1998 finally disposing of the matter after hearing both sides. The appeal filed by the applicant was allowed. The impugned order was set aside and consequential relief was directed. The Commissioner of Customs (P) proposed an application to be filed for reference to the jurisdictional High Court, from the points of law arising out of the Tribunal's order.

The Tribunal disposed of this application vide Order No. 1043/98/WZB dated 15.5.1998. The application was found to be devoid of merits and was dismissed.

3. The applicant from the time he received the Tribunal's order dated 16.1.1998 attempted to secure the return of the currency seized from his possession. The affidavit filed by the applicant in pursuance of the Tribunal's directions paints a very disturbing picture. The applicant wrote 4 letters to the concerned officers. In addition he visited the office of the Commissioner of Customs (P) on at least sixty (60) occasions. He met two Commissioners, by going to that office 10 to 15 occasions. He also called on the Addl. Commissioners and the Assistant Commissioners on 20 25 occasions. In addition to visiting the officers of the Adjudication Cell 10 to 15 times. On receiving no response at all the present application has been filed. We are indeed disturbed by this sorry tale where the rights of the citizen are sought to be denied by stonewalling efforts. In terms of the powers vested in us under Rule 41 of the CEGAT (Procedural) Rules, 1982; we hereby direct the present Commissioner of Customs (Preventive), to implement the Order dated 17.1.1998 forthwith and report compliance by 15.2.2000.

4. Copy of this order be marked for information of the Chief Commissioner of Customs, Bombay and to the Member (Customs), CBEC and to the Chairman, Central Board of Excise and Customs, New Delhi.

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