

## V. Varadarajan Vs Asstt. Collr. of C. Ex. and Cus.

**Court:** SUPREME COURT OF INDIA

**Date of Decision:** Jan. 13, 2016

**Acts Referred:** Customs Act, 1962 - Section 135(1);  
Foreign Exchange Regulation Act, 1973 - Section 13(1)

**Citation:** (2016) 332 ELT 34 : (2016) 6 SCC 264 : (2016) 2 SCCri 538

**Hon'ble Judges:** V. Gopala Gowda and R.K. Agrawal, JJ.

**Bench:** Division Bench

**Advocate:** P.R. Kovilan and Geetha Kovilan, Advocates, for the Appellant; K. Radhakrishna, Sr. Advocate, Abhay Kumar, T.M. Singh and B. Krishna Prasad, Advocates, for the Respondent

**Final Decision:** Allowed

### Judgement

@JUDGMENTTAG-ORDER

1. The correctness of the judgment and order of reversal of the acquittal passed by the High Court of Judicature at Madras, Bench at Madurai, in

Criminal Appeal No. 410/2002 is questioned before this Court by the Appellant whereby the Appellant is convicted for the offence punishable

under Section 135(1)(a)(i) of the Customs Act, 1962 read with Section 13(1) of the Foreign Exchange Regulation Act, 1973 and sentenced to

undergo two months rigorous imprisonment and a fine of Rs. 10,000/-, with default clause. This appeal is filed by the Appellant-accused as he is

aggrieved of the reversal of the acquittal and convicted and sentenced for the aforesaid offence. Having heard Learned Counsel for the parties and

particularly having regard to the undisputed fact which is recorded in the impugned judgment at Paragraph 22, that the value of the goods which

have been brought to India from Sri Lanka by the Appellant is assessed at Rs. 12,27,730/-, therefore, in our considered opinion, the provisions of

Section 135(1)(a) of the Customs Act, 1962 are not attracted. Further, the conviction under Section 13(1)(a) also cannot be sustained as the

goods in relation to gold, silver, precious stone or foreign currency to be brought from abroad to India, then only it will constitute an offence under

the aforesaid provisions. None of these goods have been brought by the Appellant from Sri Lanka to India on the alleged date of the occurrence,

therefore, the finding of reversal recorded by the first appellate Court is bad in law and is liable to be set aside. On this ground, the appeal is

allowed and the impugned order passed by the High Court is set aside.