

HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: CEA No.15 of 2026

PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
2.	11.06.2026	<u>PSK,J & NNR,J</u> Counsel for the petitioner: Mr.Srinivas Chaturvedula, learned counsel representing Mr.Bharat Nandan Counsel for respondent: Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC <u>CEA No.15 of 2026</u> Heard on admission. The appeal is admitted for hearing on the following substantial questions of law: “1. Whether the Hon’ble tribunal fell in gross legal error in issuing the impugned order, solely based on inadmissible evidence in the form statements that were not subject to the rigours of the mandatory procedure prescribed at Section 138B of the Customs Act, 1962? 2. Whether the Hon’ble Tribunal had fell in gross legal error in issue of the impugned order, by placing sole reliance on the retracted confessions not aided by any corroborative evidence whatsoever, in derogation of the law laid down by the Hon’ble Supreme Court of India and the Hon’ble High Courts in that regard? 3. Whether the Hon’ble Tribunal fell in gross legal error in upholding confiscation of the cash without notice being issued to the owner of the cash by	Transferred to i/o folder, before corrections, if any.

		the department and instead calling upon the Appellant to answer for the same, in derogation of the provisions of Section 124 of the Customs Act, 1962? 4. Whether the Hon'ble Tribunal fell in gross legal error in upholding the order of confiscation of gold and cash and conveyances and imposition of penalties, despite total lack of investigation and corroborative proof, solely based on statements of co-accused, in derogation of the law laid down by the Hon'ble Supreme Court of India in that regard?" Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC, accepts notice on behalf of the respondent. Hence, issuance of notice stands dispensed with. Let the reply be filed to I.A.No.1 of 2026 and the matter be taken-up for hearing on I.A.No.1 of 2026 on 25.06.2026. PSK,J NNR,J <i>nvl</i>	
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