

LOKPAL OF INDIA
Plot No. 6, Institutional Area, Phase- II
Vasant Kunj
New Delhi - 110070

Complaint No. : 14 / 2025

Date : 07.04.2025

Coram : **Shri Justice A.M. Khanwilkar**
Chairperson

Shri Justice L. Narayana Swamy
Member

Shri Justice Sanjay Yadav
Member

Shri Sushil Chandra
Member

Shri Justice Ritu Raj Awasthi
Member

Shri Pankaj Kumar
Member

Shri Ajay Tirkey
Member

ORDER

1. The complaint is against Assistant Commissioner, Deputy Commissioner and Additional Commissioner of Central Board of Indirect Taxes and Customs (CBIC).



2. The main allegations are as follows:-

- (i) A false case was filed against a staff of the company of the complainant's son who had imported certain bonafide commercial samples by check in baggage. The said staff was harassed for 19 days and penalty imposed on him for such imports. The same samples were re-exported by them and subsequently, they re-imported the same through another airport on the next day itself without any issues.
- (ii) Denial of Entry Pass to two authorised representatives of the said company of the complainant's son to enter Worldwide Flight Services (WFS) premises on 26.12.2024 due to alleged oral instruction of the said Assistant Commissioner in charge of 'Examination Shed'.
- (iii) The Cargo that was imported vide Bill of Entry No.XXXXXX (*redacted for confidentiality*) dated 22.12.2024 was intentionally damaged.
- (iv) The packages imported were weighing 224 kilos at Origin, but there seemed to be 8 kilograms of the Cargo missing/pilfered/stolen at Bengaluru.
- (v) The Chartered Engineer secretly brought without approval and coaxed to give a negative report on the percentage of damaged cargo as though being used etc.
- (vi) Revengeful tactics deployed by the Customs officials of Bangalore Air Cargo Complex for having exposed their corrupt deeds previously. The officials want to trap them into some false fictitious and frivolous cases by using such tactics.

3. The complainant has further alleged that the said officials have harassed her son and they are forcing him to withdraw the complaint which he had filed on 27.12.2024 before the Chief Commissioner regarding harassment and delay in not releasing the shipment. The complainant has further alleged that on not succumbing to the pressure of withdrawing the complaint, the shipment has not been released and the officers have threatened to complicate matters by filing false cases against them.
4. This complaint was considered by the Bench and vide Order dated 31.01.2025, the Central Vigilance Commission (for short, CVC) was directed to cause a Preliminary Inquiry (for short, PI) under Section 20(1) of the Lokpal and Lokayuktas Act, 2013 (for short, the Act of 2013) and submit/forward the PI Report along with the observations of the Inquiry Officer (for short, IO) in regard to the comments of the Respondent Public Servant (for short, RPS) and of the Competent Authority within five weeks.
5. After availing extension of time, vide OM dated 28.03.2025, CVC has forwarded the PI report received from the CVO, CBIC.

6. We have carefully perused the PI Report. The observations of the CVO, allegation wise (as give in para 2 supra), are as follows:-

Allegation 1 - It is observed that the employee of the complainant was intercepted as per the determination made on the analysis of APIS data and his frequent travel history, on 31.07.2023 upon arriving from Bangkok. He was found carrying 10 electronic equipments, which could not be considered personal baggage. The goods were valued by the empanelled Chartered Engineer and were seized as the same did not meet the requirements for duty-free import. The case was adjudicated, confiscating the goods and imposing penalty. The passenger opted to redeem the goods on payment of fine and penalty, under protest and re-exported the same. The Commissioner (Appeals) upheld the confiscation and penalty but removed the redemption fine. The passenger failed to prove eligibility for duty-free import, both during adjudication and the appeal. The complainant's claim of importing the same goods without issues at another airport has not been substantiated in any manner.

Allegation 2 - It is observed that entry pass in WFS premises are issued by the security staff of WFS. The pass issuance is managed by WFS



security which an internal issue, indicating no requirement of interference on the part of the said Assistant Commissioner.

Allegation 3 - It is observed that the goods were examined on 26.12.2024 in the presence of the importer's representative and the examination was video graphed as well as photographed. The damage to the goods was found on opening of packages (which were intact at the time of opening), with no evidence of tampering or damage, disproving the claim of intentional damage. Further, damage on the goods was found due to the goods being old and used and not caused during the examination. The representative of the importer did not raise any objections regarding damage during or after the examination, confirming that no damage occurred during the customs process.

Allegation 4 - It is observed that the sealed packages were presented for examination in the presence of the authorized representative. Two packages were opened and found to contain used goods, which were then resealed after being placed back into their respective cartons for weighment of the consignment. Upon weighment, the total weight of the resealed and unopened packages was 216 kg., i.e. 8 kg. less than



the declared weight. The weighment process was videographed and photographed in the presence of the authorized representative. Photographic evidence from the weighment, conducted in the presence of the authorized representative confirms the accurate recording of weight which was found to be 216 kg., 8 kg. less than the declared weight of 224 kg.

Allegation 5 - It is observed that for valuation of second hand machinery, the engagement of a Chartered Engineer was necessitated as the goods on examination were found to be old and used.

Allegation 6 – The CVO has observed that :-

“On going through the case records it is clear that the goods imported by the importer were mis-declared as “Graphic Cards” while they were actually laptop screens, including both new and used items. The mis-declaration of description, quantity indicated a violation of Customs Act, such discrepancies leading to the goods being liable for confiscation under Section 111(d) & (m). It is observed that the officers named, including XXXX, XXXXX, and XXXXX (redacted for confidentiality) have followed the due process of law. Discrepancies were discovered during the examination of goods, which were then referred to the SIIB. The importer was given multiple opportunities to clarify the discrepancies, but failed to respond to summons or present themselves for questioning. The allegations of vengeful actions by Customs officials are unfounded and the inquiry does not bring out any intention to frame a false case.”

7. It has been concluded in the PI Report that :-

“On thorough examination of the complaint, relevant records and the statements of the concerned officers, it appears that the complainant has framed the allegations without any basis. Though specifically asked, the complainant did not provide any evidence in support of her allegations levelled in the complaint.....”

8. The Competent Authority has given the following comments in the matter:

“I have perused the records of inquiry and the draft comments / views of CBIC. I have considered the same and these are acceptable to me”.

9. After perusing the complaint and its accompanying documents, Preliminary Inquiry Report including the comments of the Competent Authority and of RPS and the observations thereon of the IO, we are of the considered opinion that no fault can be pointed out from the analysis of the material collated during the preliminary inquiry by the IO as it is backed by the materials concerning the respective allegations. We fully concur with the analysis done by the IO and the view expressed by the Competent Authority. In our view, after such a comprehensive preliminary inquiry in respect of each allegation, there is no scope to conclude that there exists *prima facie* case to proceed against the named RPS at all.
10. Hence, no further action is warranted by the Lokpal in the matter.
11. While parting, we need to observe that on analysing the entire material, it seems to us that a false, frivolous and vexatious complaint has been filed by the complainant, for reasons best known to her. The Inquiry Officer has justly negatived all the allegations after due inquiry, with a

clear finding on the basis of contemporaneous records that none of the allegations in the complaint have been substantiated. **We may remind the complainant that such false, frivolous and vexatious complaint may in fact invite an action under Section 46 of the Lokpal and Lokayuktas Act, 2013.** However, we refrain from saying anything further in this regard, to observe sobriety.

12. The complaint is disposed of, accordingly.

Sd/-
(Justice A.M. Khanwilkar)
Chairperson

Sd/-
(Justice L. Narayana Swamy)
Member

Sd/-
(Justice Sanjay Yadav)
Member

Sd/-
(Sushil Chandra)
Member

Sd/-
(Justice Ritu Raj Awasthi)
Member

Sd/-
(Pankaj Kumar)
Member

Sd/-
(Ajay Tirkey)
Member


(Court Master)

/ss/