

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI**

REGIONAL BENCH - COURT NO. I

**CUSTOMS APPEAL No. 87611 of 2023**

(Arising out of Order-in-Appeal No. 446(Gr.VI)/2022(JNCH)/Appeals dated 19.05.2022 passed by the Commissioner of Customs (Appeals), Mumbai Customs Zone-III, Mumbai)

**S.F. Trading Company**

No.1001, Valencia Park, 10<sup>th</sup> Floor,  
B.J.Marg, Byculla (West)  
Mumbai – 400011.

**.... Appellants**

VERSUS

**Commissioner of Customs**

**Nhava Sheva-V Commissionerate**

Jawaharlal Nehru Customs House (JNCH)  
Nhava Sheva, Taluk Uran  
Raigad District – 400 707.

**.... Respondent**

APPEARANCE:

Shri Anil Balani, Advocate for the Appellants

Shri Rajiv Ranjan, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. A/85192/2025**

Date of Hearing: 17.10.2024

Date of Decision: 17.02.2025

**PER: M.M. PARTHIBAN**

This appeal has been filed by S. F. Trading Company, Mumbai (herein after, for short, referred together as 'the appellants') assailing the Order-in-Appeal No. 446(Gr.VI)/2022(JNCH)/Appeals dated 19.05.2022 (referred to, as 'the impugned order') passed by the Commissioner of Customs (Appeals), Mumbai Customs Zone-III, Mumbai.

2.1 Brief facts of the case, leading to this appeal, are summarized herein below:

2.2 The appellant herein, *inter alia*, had imported a consignment of miscellaneous items from abroad and filed Bill of Entry (B/E) No. 6092892 dated 01.11.2021 with the jurisdictional Customs authorities. One of the items under import is "Metal Cigarette Lighter" classifiable under Customs

Tariff Item (CTI) 9613 2000 of the Customs Tariff Act, 1975. The said import consignment was subjected to 100% examination and it was found that the imported goods contain 260 cartons of "Gun shape Metal Cigarette Lighters". The Customs Examining Officer of the Navkar Corporation Ltd., Container Freight Station(CFS) had come to a conclusion that such goods are covered under the definition of replica of arms as defined in 'Section 6A of the Weapons Act, 1990'(as mentioned in the Seizure Memo, instead of "Arms Act, 1959") thus requiring license from appropriate authority. In the absence of any valid license covering such imported goods, the department had seized the imported goods under a Seizure Memo dated 27.11.2021. The customs examination officers had drawn samples of gun shaped metal Sealed cigarette lighters and forwarded the same to the assessment group for further action.

2.3 It was observed by the customs assessment group officers that the gun-shaped metal cigarette lighters appear to be suspicious on its primary function of being used as a lighter, since it was found that the brand name of manufacturers of guns/pistols were mentioned on such lighters and the declared value of the goods was low at merely Rs.5.30/- per piece. Further it was found that in terms of Notification S.O. No.2461(E) dated 18.07.2016 issued by the Ministry of Home Affairs, Government of India, "Firearms Replica" have been excluded from all Sections of Arms Act, 1959 except Section 5 *ibid* and therefore the Customs Assessment Group found that the import of impugned goods was without a Valid License from the Government authorities and in the absence of the same the imported goods are liable for confiscation and penal consequences under the Customs Act, 1962. The matter was taken up in adjudication and the Deputy Commissioner of Customs, Group-VI, Nhava Sheva Customs Commissionerate-V, JNCH, Nhava Sheva had ordered for absolute confiscation of the imported "Gun shape Metal Cigarette Lighters" under Section 111(d) of the Customs Act, 1962 and for its destruction at the expense of the importer. Besides, on the remaining items of import which are not in conformity with the Notification No. 44 (RE-2000) dated 24.11.2000 for labelling of mandatory details, the goods were also ordered for confiscation with the option for redemption upon payment of a fine of Rs.10,000/- under Section 111(m) *ibid* and imposed penalty of Rs.5000/- on the importer under Section 112 (a) *ibid*.

2.4 Being aggrieved with the above order, the appellants had filed an appeal before the Commissioner (Appeals). In the Order-in-Appeal dated

19.05.2022, which is impugned herein, learned Commissioner (Appeals) had dismissed the appeal on the ground that the appellants had indulged in improper importation of "Replica of gun" which is restricted in nature and the same is in violation of the DGFT's import policy and consequently held that the same are liable for confiscation and penalty. Thus, he upheld the order of the original authority and rejected the appeal filed by the appellants. Feeling aggrieved with the said impugned order, the appellants have filed this appeal before the Tribunal.

3.1 Learned Advocate appearing for the appellants, firstly submitted that the Department had seized the imported goods on the ground that these are covered under the 'replica of arms' as defined under Section 6A of the Weapons Act, 1990 and therefore were held liable for seizure under Seizure Memo dated 27.11.2021. In this regard, he submitted that there is no such Weapons Act, 1990 existent in law in our country. Therefore, the seizure memo dated 27.11.2021 itself is illegal and the same is void *ab initio*.

3.2 He further submitted a copy of the Order-in-Original dated 26.07.2024 passed by the Additional Commissioner of Customs in charge of the same Customs Assessment Group VI of the JNCH Customs Commissionerate-V, wherein similar goods of description 'Pistol shape lighters' bearing the brand name of original gun/pistol manufacturer have been cleared by enhancing the assessable value of such goods and no objection with respect to licensing of such imported goods were raised in such imports. Therefore, he submitted that import of gun shaped cigarette lighters in their case is permissible in law and therefore the impugned order confirming the confiscation and imposition of penalty under the mistaken impression of it being covered under Section 6A of the Weapons Act, 1990, is liable to be set aside. He further submitted that the Department had no documents or placed any evidence to claim that the imported goods are comparable with the actual guns to claim that it is a replica. Further, he also stated that there is no import restrictions under Section 5 of the Arms Act, 1959 nor there is any corresponding restrictions in the ITC-HS policy for import of gun shaped lighters, as evidenced in the recently released JNCH imports which are also of similar nature with the subject goods of import and having weight of 400 to 500 grams. In view of the above, learned Advocate claimed that the impugned order is liable to be set aside.

4. Learned Authorized Representative (AR) appearing for Revenue, reiterated the findings made by the Commissioner (Appeals) in the

impugned order. He further submitted that in view of the specific findings for upholding the confiscation and imposition of penalty ordered by the original authority, as recorded by the Commissioner (Appeals), it is not permissible to entertain the appeal filed by the appellants. Accordingly, he submitted that the impugned order is sustainable in law.

5. Heard both sides and perused the case records. The additional submissions made in the form written paper books in this case was also perused carefully.

6. The short issue for determination before the Tribunal is whether the confiscation of imported goods in the present case, on the ground that these are 'replica of weapon' and its import is restricted/prohibited; and imposition of penalty on the appellants is legally sustainable or not?

7. In order to appreciate the issues under dispute, the specific legal provisions of the Customs Act, 1962 read with relevant legislations governing import of fire arms, its replica and ITC-HS of EXIM policy are extracted and herein given below for ease of reference:

**Customs Act, 1962**

***Confiscation of improperly imported goods, etc.***

**"Section 111.** *The following goods brought from a place outside India shall be liable to confiscation: —*

....

*(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

...

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;...."*

Plain reading of the above legal provisions clearly indicate that imported goods are liable for confiscation under Section 111 (d) of the Customs Act, 1962, only if 'import' of such goods is prohibited under the relevant legislation is in force. Similarly, if the imported goods do not correspond in respect of value or other particulars declared therein, then such goods are liable for confiscation under Section 111 (m) *ibid*. For deciding whether such provisions of Section 111(d) *ibid* is applicable or not, firstly, we may examine the imported goods, with respect to declared classification under CTI 9613 2000 and then as per the department's claim under Chapter 93 covering Arms and Ammunition.

8.1 In order to examine, whether the imported items in the impugned case are prohibited or not, we may refer to the relevant legislative provisions containing restrictions on import or export of goods as are specified in the ITC-HS itemwise import policy of Foreign Trade Policy in force at the time of import, issued under the Foreign Trade (Development and Regulation) Act, 1992. The extract of the relevant item is ITC-HS for the impugned goods along with the amendments introduced w.e.f. 29.06.2023 are given below:

### ITC(HS), 2022

#### Schedule 1 Import Policy

##### Section XIX, ARMS AND AMMUNITION, PARTS AND ACCESSORIES THEREOF

##### Chapter 93 Arms And Ammunition; Parts And Accessories Thereof.

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
1	This Chapter does not cover : (a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares); (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39); (c) armoured fighting vehicles (heading 8710); (d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90), (e) bows, arrows, fencing foils or toys (Chapter 95), or (f) collectors pieces or antiques (heading 9705 or 9706).		
2	In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.		
Policy Conditions			

Sl.No.	Notes	Notification No.	Notification Date
1	Import of arms (including parts thereof) and ammunition is permitted freely to the following sports persons/sports bodies: Renowned shooters (as defined in Policy Condition 3) on the recommendation of National Rifle Association of India (NRAI); National Rifle Association of India (NRAI) for its own use and for transfer to its State/district affiliates by self certification by NRAI; Sports Authority of India (SAI) or State Sport Authorities of concerned State by self certification and Services Sports Control Board (SSCB), Ministry of Defence. Respective recommending or certifying Bodies will maintain the required records.		
2	Import of specified types of ammunition may be permitted to license arms dealers subject to such conditions as may be specified from time to time.		
3	Renowned Shooter means a person who has participated in a National Shooting Championship in an Open Mens Event or Open Womens Event or Open Civilians Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.		
4	Policy for import of Air Gun Pellets is free.		
5	Despite the policy for Arms and related material as is given in this Schedule, the import of arms and related material from Iraq shall be Prohibited		

Product Description and Import Policy					
HS Code	Description	Import Policy	Policy Condition	Notification No.	Notification Date
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING				
930110	- Artillery weapons (for example, guns, howitzers and mortars)				
93011010	--- Self propelled	Restricted	-		
93011090	--- Other	Restricted	.		
930120	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors				
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Restricted			
93019000	- Other	Restricted			
93020000	Revolvers and Pistols, other than those of heading 9303 or 9304	Restricted			
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for				

	example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).				
93031000	- Muzzle-loading firearms	Free		Import subject to the condition that the requirements specified in the MHA Notification No. S.O. 667(E) dated 12.09.1985 and Notification No. S.O. 831 (E) dated 2.8.2002 are fulfilled and also that the purchaser/user of these items shall obtain requisite user license from the competent authority under the provisions of the existing Arms Act, 1959.	
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	Restricted			
93033000	- Other sporting, hunting or target-shooting rifles	Restricted			
93039000	- Other	Restricted			
93040000	Other Arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	Restricted		However, import of 0.177 bore air guns and air pistols will be free for shooters registered with Rifle Clubs or District/State/National Rifles Association. Free import of 0.177 bore air guns and air pistols will also be allowed to	

## ITC(HS), 2022

### Schedule 1 Import Policy

#### Section XX, MISCELLANEOUS MANUFACTURED ARTICLES

##### Chapter 96 Miscellaneous Manufactured Articles.

9613		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
96131000	-	Pocket lighters, gas fuelled, non-refillable	Prohibited	However, import is "Free" if CIF value is Rs. 20/- or above per lighter	15/2023	29/06/2023
96132000	-	Pocket lighters, gas fuelled, refillable	Prohibited	However, import is "Free" if CIF value is Rs. 20/- or above per lighter	15/2023	29/06/2023
961300	-	Other lighters				
96130010	--	Electronic	Free			
96130090	--	Other	Free			

The ITC-HS relevant for the cigarette/pocket lighters as provided under CTI 96132000, prescribe that the imports are allowed 'free' subject to the condition that the CIF value of imported lighters shall be at Rs.20 or above per lighter. In other words, where the import of lighters is having CIF value less than Rs.20 per lighter, then it is prohibited. This restriction in respect of lighters were prescribed vide Notification No.15/2023 dated 29.06.2023.

To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (ii)

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan

**Notification No. 15 /2023**  
New Delhi, Dated: 29 June, 2023

**Subject: Amendment in import policy condition of Cigarette lighters Covered under CTH 9613 of Chapter 96 of Schedule -I (Import Policy) of ITC (HS) 2022.**


**S.O. (E):** In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government amend the import policy condition for the following HS Codes covered under Chapter 96 of the ITC (HS), 2022, Schedule -I (Import Policy) as under:

HS codes	Item Description	Existing Policy	Revised Policy	New Policy Condition
96131000	Pocket lighters, gas fuelled, non-refillable	Free	Prohibited	However, import is "Free" if CIF value is Rs. 20/- or above per lighter
96132000	Pocket lighters, gas fuelled, refillable	Free	Prohibited	However, import is "Free" if CIF value is Rs. 20/- or above per lighter

**2. Effect of the Notification:**


The import policy of Cigarette lighters under ITC (HS) Codes 96131000 and 96132000 is revised from "Free" to "Prohibited". However, import shall be free if CIF value is Rs. 20/- or above per lighter.

This issue with the approval of Minister of Commerce & Industry.

  
(Rajesh Agrawal)  
Director General of Foreign Trade &  
Addl. Secretary to Govt. of India  
Email: dgft@nic.in

Since, the goods have been imported vide B/E No.01.11.2021, prior to the amendment to the import policy under Notification dated 29.06.2023, and that it has expressly provided that the import policy has been revised from "Free" to "Prohibited" as per restrictions w.r.t. value per lighter as discussed above, I am of the clear view that the imported goods herein classifiable under CTI 9613 1000 and CTI 9613 2000 are freely importable. Therefore, it could be concluded that as there are no restrictions for import of the impugned goods, there is no case for application of Section 111(d) *ibid* in the present case.


8.2 It is a fact on record that in respect of the Seizure Memo dated 27.11.2021 issued by the Customs Examining Officer, CFS Navkar Corporation Ltd., it is specifically mentioned that the imported goods covered under B/E No. 6092892 dated 01.11.2021 *were found to be of Gun Shape during examination fall under definition of replica of arms as defined in Section 6A of Weapons Act, 1990 thus requiring License from appropriate authority.....*The snapshot of the Seizure Memo is extracted and given below:

	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V), MUMBAI ZONE-II, CFS NAVKAR CORPORATION LIMITED, SURVEY NO.89/93/95/97, SOMATHANE VILLAGE, KON-SAVLA ROAD, TALUKA PANVEL, DIST. RAIGAD-410206, MAHARASHTRA.</b>
F.No. S/6-GEN-189/2021/NAVKAR (I) DOCKS	Date: 27.11.2021

**SEIZURE MEMO**

Whereas, there are reasons to believe that the consignment of "260 cartons of Gun Shape Metal Cigarette Lighters" and 35 cartons of small Gun Shape Metal Cigarette Lighters imported by M/s. S.F. Trading Company (IEC No.ADPPT3614D), 1001, Valencia Park, 10<sup>th</sup> Floor, B. J. Marg, Byculla West, Mumbai, Maharashtra-400011 imported in **Container No. IAAU1863470 (40")** and filed under Bill of Entry No.6092892 dated 01.11.2021 which were found to be of Gun Shape during examination falls under definition of replica of arms as defined in Section 6A of Weapons Act, 1990 thus requiring License from appropriate authority as mentioned in Gazette of India published vide So No.2461 (E) on 18.07.2016 have been attempted to be cleared without producing any valid Licence in contravention of the provisions of the Weapons Act, 1990 and attempted to be cleared by mis-declaring the description and value of the goods in contravention of provisions of Customs Act, 1962, the same are liable for confiscation under Section 111(d) of the Customs Act, 1962.

Now, therefore, in exercise of the power conferred upon me under Section 110 of the Customs Act, 1962, I, the undersigned, place the above mentioned impugned goods of "260 cartons of Gun Shape Metal Cigarette Lighters" loaded on 11 Pallets and 35 cartons of small Gun Shape Metal Cigarette Lighters loaded on 2 Pallets under seizure. You are hereby directed not to remove, part with or otherwise deal with the said goods in any manner except with the prior permission from the Deputy Commissioner of Customs, CFS Navkar Corporation Limited, Dist. Raigad in writing.

  
(ANIL KUMAR SINGH)  
Examining Officer,  
CFS Navkar Corporation Ltd.

Encl: Inventory of goods seized from Container No. IAAU1863470 (40") filed under Bill of Entry No.6092892 dated 01.11.2021.

To,

- (1) M/s. S.F. Trading Company (IEC No.ADPPT3614D),  
1001, Valencia Park, 10<sup>th</sup> Floor, B. J. Marg,  
Byculla West, Mumbai, Maharashtra-400011.
- (2) CB M/s. Beeglobal Shipping & Logistics, CB No.11/2607,  
AAHCB6246KCH001.

Copy to:

1. The Sr. Manager (Operations), CFS Navkar Corporation Ltd., Dist. Raigad &
2. The Asstt. Commissioner of Customs, Docks (I), CFS Navkar Corporation Ltd. Raigad.

8.3 Further, both the authorities below, have referred to the definition of replica of Gun; the original authority had mentioned it in paragraph 14 of the order dated 08.12.2021 and the learned Commissioner (Appeals) had extracted in verbatim the definition given in Section 6A of the Weapons Act, 1990, in paragraph 7.2 of the impugned order and referred to it in paragraph 10 of the impugned order dated 19.05.2022 to come to a conclusion that the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962. It is further mentioned in such orders by those authorities that Firearm replicas, though are exempt from the provisions of the Arms Act, 1959, in terms of Section 41 of the said Act, are required to follow the provisions of Section 5 *ibid* dealing with licensing provisions.

8.4 In order to appreciate the above stand taken by the authorities below, in contrast to the plea made by the learned Advocate that there exists no such legal provision of definition of 'replica of weapon' in the Indian legislation, I made extensive search of the records placed in file. I do not find any document or extract in the records, orders of the lower authority giving the authoritative definition of 'replica of weapon' as recorded in the original order. I further made search in the official digital repository of the Government of India as given in the 'India Code'— a digital repository of laws maintained by the Legislative Department of the Ministry of Law & Justice. I did not find any reference to the 'Weapons Act, 1990' therein. However, in search of such definition in the open website, I had stumbled upon a definition of what is replica of a weapon given under Section 6A of the Weapons Act, 1990 of the Queensland, a State in North Eastern Australia. Though, I would not like to deal with such provisions as these do not relate to the legislations governing import into India, to the extent that these have been quoted by the authorities below right from the stage of seizure of the imported goods on 27.11.2021 *vide* Seizure Memo, through the Customs assessment, departmental adjudication process by the learned Deputy Commissioner of Customs, JNCH, Nhava Sheva and till the first appellate stage *vide* the impugned order, it is felt necessary at least to highlight such reckless manner in which the legal provisions are viewed for coming to an conclusion about the liability for confiscation of goods by the authorities below.

8.5 The relevant extract of the said Section 6A of the Weapons Act, 1990 of the Queensland, which inadvertently came to my notice, is captured as snapshot and given below:



Queensland

## Weapons Act 1990

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#### 5 Definitions

The dictionary in schedule 2 defines particular words used in this Act.

#### 6 Meaning of *heirloom firearm*

An *heirloom firearm* is a firearm, other than a category R weapon, ownership of which has passed to a person by testamentary disposition or the laws of succession.

#### 6A What is a *replica*

(1) A *replica of a weapon* is—

- (a) a reasonable facsimile or copy of a weapon, even if it is not capable of discharging a projectile or substance; or
- (b) a category A, B or C weapon that has been rendered permanently inoperable; or
- (c) a hand grenade that is inert.

(2) A *replica*—

- (a) of a particular weapon—means a reasonable facsimile or copy of the weapon, even if it is not capable of discharging a projectile or substance; or
- (b) of a spear gun, longbow or crossbow—means a reasonable facsimile or copy of a spear gun, longbow or crossbow even if it is not capable of discharging a projectile; or
- (c) of a thing prescribed under a regulation—means anything prescribed under a regulation to be a replica of the thing.

8.6 In view of the non-applicability of the definition given for 'replica of weapon' in some other Act of a foreign country and such definition not available in the Arms Act, 1959, I am unable to accept the stand taken by the authorities below, in concluding that the imported goods viz., "Gun shape Metal Cigarette Lighters" are liable for confiscation under Section 111(d) /111(m) of the Customs Act, 1962.

8.7 Further, I had also perused the Arms Rules, 1959, as amended which provide for the definition of 'firearm replica' under Rule 2(26) *ibid.* The extract of the same is given below:

*"Rule 1:*

*(1) These rules may be called the Arms Rules, 2016.*

*(2) They shall come into force on the date of their publication in the Official Gazette.*

*Rule 2: Definitions.—*

*(1) In these rules, unless the context otherwise requires, —*

*....*

*(26) "firearm replica" means an object designed to resemble a firearm which has an appearance that is so realistic as to make it indistinguishable, for all practical purposes, from a real firearm and which has been rendered innocuous;..."*

I also find that detailed provisions have been prescribed under the said Rules of 1959 for manufacture of replica of firearms, its licensing, inspection by authorities, maintenance of records in the licensed facility, sale or export etc., which are not applicable to the 'cigarette lighters' of gun shape, as these remain as lighters by its functioning and not as replica of firearms. In fact, the original authority in paragraph 4 of the order dated 8.12.2021 has mentioned that the impugned goods work as lighter on pressing the trigger. Therefore, I am of the considered view that the impugned order confirming the original order in confiscation of imported goods and in imposition of penalty on appellants is liable to be set aside.

9. In view of the above detailed discussions, I do not find any merits in impugned order dated 19.05.2022. Therefore, by setting aside the impugned order, I allow the appeal filed by the appellants in their favour.

(Order pronounced in open court on 17.02.2025)

**(M.M. Parthiban)**  
**Member (Technical)**