

REGISTEREDSPEED POST

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

8th Floor, World Trade Centre, Centre – I, Cuffe Parade,

Mumbai-400 005

F.No. 380/24/B/16-RA / 2283

Date of Issue 05/12/18

ORDER NO. 1000/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 30.11.2018
OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR
MEHTA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD
OF THE CUSTOMS ACT, 1962.

Applicant : Principal Commissioner of Customs (Airport), Chennai

Respondent : Shri Mohamed Saleem Masalawala

Subject : Revision Application filed, under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal No.
618/2015 dated 30.09.2015 passed by the
Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Commissioner of Customs, Chennai. (herein referred to as Applicant) against the Order in Appeal No. 618/2015 dated 30.09.2015⁵ passed by the Commissioner of Customs (Appeals, Chennai).

2. Briefly stated the facts of the case is that the Respondent, arrived at the CSI Airport on 21.01.2015. He was intercepted as he was attempting to cross the green channel, and examination of his baggage resulted in the recovery of 32 silver coloured polythene bags containing 16000 grams of Saffron of Iran origin valued at Rs. 16,00,000/- (Rupees Sixteen lakhs).

3. After due process of the law vide Order-In-Original No. 52/2015-16 AIRPORT dated 30.04.2015 the Original Adjudicating Authority ordered confiscation of the goods under Section 111 (d) (1) (m) and (o) of the Customs Act, 1962, but allowed redemption of the goods for re-export with an option to pay 36.05 % customs duty if opted for home consumption, on payment of redemption fine of Rs. 4,50,000/- and imposed penalty of Rs. 1,00,000/- under Section 112 (a) of the Customs Act,1962.

4. Aggrieved by the said order, the department filed an appeal before the Commissioner (Appeals) who vide Order-In-Appeal No. 618/2015 dated 30.09.2015⁵ rejected the Appeal of the Department.

5. Aggrieved with the above order the Applicant have filed this revision application interalia on the grounds that;

5.1 The respondent did not declare the goods as required contravened the section 77 of the Customs Act, 1962 and has therefore contravened the provisions of the Customs Act, 1962; The passenger had attempted to smuggle the goods by way of non declaration knowing well that he was committing an offence and thus had a culpable mind to smuggle them into India without payment of duty; The order of the Commissioner (Appeals) in granting redemption and re-export overlooks the fact that the passenger had contravened the provisions of the Customs Act,1962. The 16 kgs of Saffron under import is in commercial quantity and definitely does not constitute part of bonafide baggage; Non-bonafide baggage is treated as prohibited goods as per section 11 of the Customs Act, 1962; Re-export of



9. Revision Application is accordingly dismissed. The impugned order in Appeal and the impugned order in original are upheld as legal and proper.

10. So, ordered.

(Handwritten Signature)
2011/11/16

(ASHOK KUMAR MEHTA)
Principal Commissioner & ex-officio
Additional Secretary to Government of India

ORDER No. ¹⁰⁶⁰/2018-CUS (SZ) /ASRA/MUMBAI DATED. 11.12.2018

To,

1. The Principal Commissioner of Customs (Airport),
New Custom House,
Menambakkam Road,
Chennai-27.
2. Shri Mohamed Saleem Masalawala
Boowala Building, 3rd Floor,
Romm No. AA4, 118 Saranstree,
Near Crawford Market,
Mumbai 400 003.

Copy to:

1. The Commissioner of Customs (Appeals), Chennai
2. Sr. P.S. to AS (RA), Mumbai.
3. Guard File.
4. Spare Copy.

ATTESTED

B. LOKANATHA REDDY
Deputy Commissioner (R.A.)

