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POST

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 373/62/B/13-RA / 5409

Date of Issue 15.09.2020

ORDER NO. 127/2020 -CUS (SZ) / ASRA / MUMBAI/ DATED 07.02.2020 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : Shri. Hyder Ali

Respondent : Commissioner of Customs(Airport), Chennai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C.Cus No. 808/2013 dated 31.05.2013 passed by the Commissioner of Customs (Appeals) Chennai.



ORDER

This revision application has been filed by Shri. Hyder Ali against the order no C.Cus No. 808/2013 dated 31.05.2013 passed by the Commissioner of Customs (Appeals), Chennai.

2. Briefly stated facts of the case are that the applicant, an Indian National had arrived at the Chennai Airport on 13.12.2013 and brought with him 4 (six) Sony Bravia 33/32" TV's totally valued at Rs. 72,000/- (Rupees Seventy two thousand). The Original Adjudicating Authority, confiscated the TV's under Section 111 (d), (l), and (m) of the Customs Act,1962 and allowed redemption on payment of redemption fine of Rs. 36,000/- (Rupees Thirty six two thousand). A penalty of Rs. 7,500/- (Rupees Seven thousand Five hundred) under Section 112 (a) of the Customs Act, 1962 was also imposed on the Applicant. Aggrieved by this order the Applicant filed an appeal with the Commissioner of Customs (Appeals) Chennai. The Commissioner of Customs (Appeals) Chennai, vide his order C. Cus No. 808/2013 dated 31.05.2013 rejected the Appeal of the Applicant.

3. Aggrieved with the above order the Applicant has filed this revision application interalia on the grounds that.

3.1 The order of the appellate authority is against law, weight of evidence and circumstances and probabilities of the case.

3.2 The Appellant failed to consider that the appellant can bring goods upto Rs. 25,000/- as per section 79 of the Customs Act, 1962. The adjudicating authority also failed to consider the margin of profit at the time of passing the order. Sony TV's were brought for his personal use and cannot be termed as commercial quantity. The goods were brought for family members and not for sale.

3.3 The adjudication order also failed to take into the customs duty on the value of the goods. The penalty imposed is also too harsh. The total of redemption fine, penalty and the customs duty is more than hundred percent of the value of the goods.

The Revision Applicant also cited various assorted judgments in support of this case, and prayed that the Hon'ble Revision Authority may please reduce the redemption fine and penalty imposed on the Applicant and thus render justice.




4. A personal hearings in the case was scheduled to be held on 04.04.2016, 20.04.2016 and 05.05.2016. The Advocate for the respondent Shri Palanikumar vide his letter dated 19.05.2016 informed that the client is poor and could not afford to attend the said hearing and requested for passing of the order showing leniency and mercy.

5. The Government has gone through the facts of the case. The 4 (four) Sony TV's goods being brought are clearly in commercial quantity and cannot be termed as bonafide baggage. The facts of the case also inform that the applicant has been involved in such misdemeanors earlier. Under the circumstances confiscation of the goods is justified. However, the Applicant was not intercepted while trying to exit the Green Channel. There was no concealment of the goods, and neither is there any allegation that the Applicant attempted smuggling the goods into India. The goods are not prohibited or restricted. The Original Adjudicating Authority, has therefore rightly allowed redemption on payment of redemption fine and penalty. The Appellate authority has also rightly upheld the order of the Original Adjudicating Authority and rejected the appeal of the applicant. The facts of the case also justify the redemption fine imposed and the penalty imposed. As such a lenient view on the issue has already been taken the Government does not find any merit in allowing the Revision Application. The order of the Appellate order is therefore liable to be upheld and the Revision Application is therefore liable to be dismissed.

6. Revision application is accordingly dismissed.

7. So, ordered.


 (SEEMA ARORA)
 Principal Commissioner & ex-officio
 Additional Secretary to Government of India

ORDER No. 27/2020-CUS (SZ) /ASRA/

DATED 07.8.2020

To,
 Shri Hyder Ali, C/o S. Palanikumar, Advocate, No. 10, Sunkurama Chetty Street,
 Opp High court, 2nd Floor, Chennai 600 001.
 Copy to:

1. The Commissioner of Customs, Anna International Airport, Chennai.
 2. Sr. P.S. to AS (RA), Mumbai.
- Guard File.
 Spare Copy.

ATTESTED

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

