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SPEED POST



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
8<sup>th</sup> Floor, World Trade Centre,  
Centre - I, Cuffe Parade,  
Mumbai-400 005

F.No. 371/135/B/2020

3436

Date of Issue

07/07/2021

ORDER NO. <sup>135</sup> /2021-CUS (WZ) / ASRA / MUMBAI/ DATED 30.06.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : Shri Parvez Khan

Respondent : Commissioner of Customs, Mumbai.

Subject : Revision Applications filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. MUM-CUSTOMS-APSC-APP-1125/2019-20 dated 16.01.2020 passed by the Commissioner of Customs (Appeals), Mumbai -III.

ORDER

This Revision Application have been filed by Shri Parvez Khan (hereinafter referred to as " Applicant") against the Order-in-Appeal No. MUM-CUSTM-APSC-APP-1125/2019-20 dated 16.01.2020 passed by the Commissioner of Customs (Appeals), Mumbai -III.

2. The issue briefly is, the officers of the Special Investigation and Intelligence Branch, Airport special Cargo Commissionerate ( SIIB) detained and examined 12 nos of suspected post parcels. The detailed examinations of the parcels resulted in the recovery of 20.5 kgs of Saffron, 10 cartons of Gudang Garam cigarettes. The cigarettes did not contain the statutory warnings mandated under the Cigarettes and other Tobacco products ( Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution ) Act, 2003 ( the COPTA,2003). It was noticed that the consignment were booked by Shri Rahmatulla, Dubai, UAE and the Consignee was Shri Parvez Khan. The contents of the parcels were declared as Eatables/ clothes having no commercial value.

3. The investigations conducted in the matter resulted in a show cause notice by investigative agencies. After due process of the law the original adjudicating authority vide its order nos. ADC/SKHM/19/2018-19/APSC dated 19.09.2018 determined the value of the impugned goods at Rs. 24,57,581/- ( Rupees Twenty four lakhs Fifty seven thousand Five hundred and Eighty one) and ordered absolute confiscation of the goods and imposed a penalty of Rs. 9,00,000/- ( Rupees Nine lakhs ) on Shri Parvez Khan section 114A of the Customs Act, 1962, and a penalty of Rs. 3,00,000/- ( Rupees Three lakhs ) under section 114AA of the Customs Act, 1962. A penalty of Rs. 1000/- ( Rupees One thousand ) was also imposed under section 20(2) of the Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution ) Act, 2003.

5. Aggrieved by this order the applicant filed an appeal with the Commissioner of Customs (Appeals), the Commissioner (Appeals) vide his order No. MUM-CUSTM-APSC-APP-1125/2019-20 dated 16.01.2020 rejected the Appeal.

6. Aggrieved with the above orders the Applicant, has filed this revision application pleading that they were falsely implicated in the case of smuggling. The guilt of the

petitioners is not proved in this case and prayed that the further proceedings may be dropped since they were in no way concerned with any smuggling activity.

7. The Government has examined the matter at the outset it is observed that the case pertains to goods under import through post. As per first proviso to Section 129A(1) read with Section 129DD of Customs Act, 1962, a revision application can be filed before the Government against the order-in-appeal if it relates to the issue of baggage, drawback of duty and short landing of the goods. The dispute is regarding import of goods by post. Therefore, the Government does not have jurisdiction to deal with these Revision Applications.

8. In view of above, Government is of opinion that the issue involved in this case does not fall within the jurisdiction of this authority and hence, the issue is required to be agitated before proper legal forum, i.e. Tribunal if the Applicant deems fit to do so. The revision application is thus not maintainable before this authority for want of jurisdiction in terms of Section 129A read with Section 129DD of the Customs Act, 1962.

9. The revision application, thus stands rejected as being non -maintainable for lack of jurisdiction.

*Shrawan*  
*20/06/21*

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

ORDER No. 55/2021-CUS (WZ) /ASRA/

DATED 30 06.2021

To,

1. Shri Parvez Khan, Room No. 204, Ground Floor, Dinabandun Nagar, Salt Pan Road, Antop Hill, Mumbai 400 037.
2. The Commissioner of Customs, Airport Special Cargo, Mumbai.

Copy to:

1. Shri Prakash Shingrani, Advocate, 12/334 New MIG Colony, Bandra ( E ) Mumbai - 51.
2. Sr. P.S. to AS (RA), Mumbai.
3. Guard File.
4. Spare Copy