

REGISTERED  
SPEED POST



F.No. 375/140/B/18-RA  
F.No. 375/141/B/18-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6th FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue. 29/09/21

Order No. 198-199/21-Cus dated 29/09/2021 of the Government of India passed by Shri Sandeep Prakash, Additional Secretary to the Government of India; under section 129DD of the Custom Act, 1962.

Subject : Revision Applications filed, under section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.CC(A)Cus/D-1/Airport/174-175/2018 dated 12.06.2018, passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi.

Applicant : 1. Sh. Mohd. Sharfe Alam, New Delhi.  
2. Sh. Mohd. Riyas Thrippan Kivil, Palakkad.

Respondent : Commissioner of Customs, IGI Airport, New Delhi.

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**ORDER**

Two Revision Applications, bearing nos. 375/140/B/18-RA and 375/141/B/2018-RA both dated 17.12.2018, have been filed by Sh. Mohd. Sharfe Alam, New Delhi (hereinafter referred to as the Applicant-1) and Sh. Mohd. Riyas Thrippan Kivil, Palakkad (hereinafter referred to as the Applicant-2), respectively, against the Order-in-Appeal No. CC(A)Cus/D-1/Airport/174-175/2018 dated 12.06.2018, passed by the Commissioner of Customs (Appeals), New Delhi. The Commissioner (Appeals) has upheld the Order-in-Original No. 29-Adj/2016 dated 13.05.2016 passed by the Additional Commissioner of Customs, IGI Airport, New Delhi, vide which, gold bars, totally weighing 2000 grams and valued at Rs.48,80,000/-, were confiscated absolutely. The original authority also imposed a penalty of Rs. 10,00,000/- each on the Applicants under Sections 112(a) and 114AA of the Customs Act, 1962, which have been maintained in the appeal.

2. The brief facts of the case are that, on 17.09.2014, both the Applicants who had arrived at IGI Airport, New Delhi, from Dubai, were intercepted near the exit gate after crossing the green channel. The Applicant-1 was intercepted with a packet wrapped with black tape which was handed over to him by the Applicant- 2 at belt no. 09 in the arrival hall. Applicant-2 also had not declared any value of dutiable goods in his Customs Declaration Form. On physical examination of the packet wrapped with black tape, gold bars weighing 2000 grams valued at Rs. 48,80,000/-, were recovered and seized by the Customs officials. Both the Applicants failed to produce any licit documents for import/possession of the said gold bars. Further, statement of the Applicant-1 was recorded under Section 108 of the Customs Act,

1962, on 17.09.2014, wherein, he admitted that he agreed to carry the said gold bars out of the airport for a consideration of Rs. 40,000/-, promised by one Narendra Kumar. The statement of Applicant-2 was also recorded wherein he, inter-alia, admitted that the recovered gold bars were purchased by him and he had handed over the said gold bars to the Applicant -1. He also admitted his mistake and omission on his part by not declaring the said gold bars to the customs authorities.

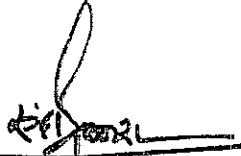
3. The Applicants have not submitted any grounds of appeal or prayer for any relief in their Revision Applications.

4. Personal hearings were granted, in both the matters, on 11.08.2021, 25.08.2021 and 27.09.2021. In the personal hearing held on 27.09.2021, in virtual mode, Sh. Rajnish Kumar, Superintendent, appeared for the Respondent department and supported the orders of the lower authorities. None appeared on behalf of the Applicants. Since sufficient opportunities have been granted, the matter is taken up for disposal on the basis of records available.

5. On examination of the relevant case records, the Government observes that the revision applications have been filed on 17.12.2018 against the Orders-in-Appeal received on 20.06.2018, i.e., with a delay of 2 months and 27 days. As per Section 129DD (2) of Customs Act, 1962, the application under subsection (1), i.e., Revision Application, can be made within 3 months from the date of communication to the applicant of the Order-in-Appeal. However, in terms of proviso to sub-section (2), the Central Government may allow the Applicant to present the application within a further period of 3 months if the Government is satisfied that the applicant was

prevented by sufficient cause from presenting the application within the aforesaid period of 3 months. In the present case, both the Applicants have submitted applications for condonation of delay which are unsigned and are a verbatim reproduction of each other. It is further noted that the Applicants have only stated that the delay occurred due to reasons beyond their control, without elaborating as to what those reasons were. Thus, the Applicants have not disclosed any cause, let alone, sufficient cause, which prevented them from filing the respective revision applications within the prescribed time limit of 90 days. As such, the revision applications are liable to be rejected as barred by limitation. Further, as already brought out, the revision applications neither urge any grounds nor seek any relief. The Applicants have also repeatedly failed to avail of the opportunity of personal hearing, which could have given them opportunity to clarify these aspects. Therefore, the entire exercise appears to be a proforma exercise to prolong the proceedings.

6. In view of the above, the revisions applications are rejected.

  
(Sandeep Prakash)

Additional Secretary to the Government of India

1. Sh. Mohd. Sharfe Alam, S/o Mohd. Quamre Alam,  
R/o H. NO. 424, Gali No. 10, Rangpuri, Mahipalpur, New Delhi.
2. Sh. Mohd. Riyas Thrippan Kavil, S/o Shr. Moidunni Thrippan Kavil  
R/o Thrippangavil House, Kaippuram P.O. Palakkad-679308.

Order No. 198-199/21-Cus dated 29/09/2021

Copy to:

1. The Commissioner of Customs (Airport & General), IGI Airport Terminal-3, New Delhi-110037.
2. The Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi-110037.
3. Additional Commissioner of Customs, IGI Airport, New Custom House, New Delhi.
4. Shri A. M. Sachwani, Advocate, High Court Nulwala Building, Ground Floor, 41, Mint Road, Opp. GPO Fort Mumbai- 400001
5. PA to AS(RA).
6. Guard File.
7. Spare Copy

ATTESTED



Assistant Commissioner (RA)