

**SPEED POST**



F.No. 375/15/B/2019-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...29/9/21...

Order No. 200 /21-Cus dated 29-9-2021 of the Government of India passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject: Revision Application filed, under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.CC(A)Cus/D-I/Air/548-551/2018 dated 12.11.2018 passed by the Commissioner of Customs (Appeals), IGI airport, New Delhi.

Applicant : Sh. Gurmeet Singh, New Delhi (deceased).

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

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**ORDER**

A Revision Application No. 375/15/B/2019-RA dated 22.02.2019 has been filed by Sh. Gurmeet Singh, New Delhi (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CC(A)Cus/D-I/Air/548-551/2018 dated 12.11.2018 passed by the Commissioner of Customs (Appeals), New Delhi, vide which the Commissioner (Appeals) has rejected the appeal filed by the Applicant against Order-in-Original no. 77/2016 dated 13.07.2016 passed by the Additional Commissioner of Customs, IGI Airport, New Delhi, wherein the original authority had confiscated absolutely foreign currencies of Euro 50,000/-, USD 800/- and UAE Dirhams 65/-, recovered from the Applicant's possession, cumulatively equivalent to Rs. 45,86,758/-, under Sections 113 (d) and 121 of the Customs Act, 1962 read with provisions of FEMA, 1999. Penalty of Rs. 9 Lakhs was also imposed on the Applicant under Section 114 of the Customs Act.

2. The brief facts of the case are that the Applicant was intercepted by the officers of DRI at Terminal 3 of IGI Airport, New Delhi, on 22.11.2013 when he was about to board a flight to Dubai. Personal and baggage search of the Applicant resulted in the recovery of the above said foreign currencies which were confiscated absolutely by the original authority vide the Order-in-Original dated 13.07.2016. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), which was rejected.

3. The revision application has been filed, mainly, on the grounds that there was no evidence against the Applicant connecting him to the seized foreign currencies, which did not

belong to him; that the lower authorities had erred in implicating him in this case and hence, the penalty imposed on him may be either waived or reduced.

4. Personal hearing, in virtual mode, was held on 29.09.2021. Sh. Akshay Anand, Ms. Archana Sharma and Ms. Prarthana Gund, Advocates, appeared for the Applicant and submitted that the Applicant has expired during the pendency of the present application. A copy of the death certificate has been emailed on 29.09.2021, in the morning. Sh. Anand, accordingly, requested that the present proceedings may be treated to have abated. None appeared for the respondent department and no request for adjournment has also been received. Hence, the matter is taken up for disposal on the basis of records available.

5. The Government has examined the matter. It has been submitted that the Applicant, Sh. Gurmeet Singh has expired during the pendency of these proceedings. A copy of Death Certificate dated 17.05.2021 indicating the date of death as 30.04.2021, issued by the South Delhi Municipal Corporation, has been placed on records. Since the Applicant has expired, the instant revision application has abated and is disposed of, accordingly.



—(Sandeep Prakash)

Additional Secretary to the Government of India

Sh. Gurmeet Singh, (deceased)

R/o 208/3A, Tilak Nagar,

New Delhi-110 018.

Order No. \_


200/21-Cus

dated 29-9-2021

Copy to:

1. The Commissioner of Customs, IGI Airport, N Delhi-37.
2. The Commissioner of Customs (Appeals), IGIA, N Delhi-37.
3. Sh. Akshay Anand, Advocate, Ch. No. 190, Patiala House Courts, New Delhi-110 001.
4. PA to AS(RA).
5. Guard File.
6. Spare copy.

ATTESTED

  
(Ashish Tiwari)

Assistant Commissioner (Revision Application)