



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

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F.No. 373/267/B/15-RA / 5769.

Date of Issue 06/10/2021

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ORDER NO. <sup>248</sup>248/2021-CUS (WZ)/ASRA/MUMBAI DATED 30.09.2021 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.

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Applicant : Smt. Michel Antonyammal

Respondent : Commissioner of Customs, Chennai

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C. CUS No. 592/2015 dated 30.09.2015 passed by the Commissioner of Customs (Appeals-I), Chennai.

ORDER

This revision application has been filed by Smt. Michel Antonyammal (herein referred to as Applicant) against the Order in Appeal C. CUS No. 592/2015 dated 30.09.2015 passed by the Commissioner of Customs (Appeals-I), Chennai.

2. The Officers of Customs intercepted the Applicant at the Anna International Airport, Chennai on 05.07.2013. Examination of her person resulted in the recovery of one gold chain and two gold bangles totally valued at Rs. 3,53,427/- ( Rupees Three lakhs Fifty three thousand four hundred and Twenty seven ). The Original Adjudicating Authority vide its Order-In-Original No. 688/2015- Batch-D dated 05.07.2013 ordered absolute confiscation of the gold under Section 111 (d) (l) (m) and (o) of the Customs Act, 1962, and imposed penalty of Rs. 5,000/- (Rupees Five thousand) on the Applicant under Section 112 (a) of the Customs Act, 1962.

3. Aggrieved by this order the Applicant filed an appeal with the Commissioner of Customs (Appeals), the Commissioner (Appeals) vide his order C. CUS No. 592/2015 dated 30.09.2015 released the gold on payment of redemption fine of 1,05,000/- ( Rupees One lakh Five thousand ) and rejected the rest of the appeal.

4. Aggrieved with the above order the Applicant, has filed this revision application on the following grounds;

4.1 The Appellant arrived at Chennai International Airport on 05.07.2013 from Colombo and brought one gold chain and two gold bangles. The aforesaid gold were duly declared by the Applicant to the appropriate officers at Airport. Admittedly there was no concealment nor misdeclaration as to the gold brought by the Applicant, so as to attract the customs violations. The original adjudicating authority rejected re-export of the gold and imposed penalty of Rs. 5000/-. The Appellate authority released the gold on redemption fine of Rs. 1,05,000/-. Aggrieved by both orders of the lower authorities, the applicant is filing the present Revision Application.

4.2 The order of the Respondents are bad in law, weight of evidence and probabilities of the case.

4.3 Both the respondents failed to see that the true declaration made by the Applicant before the concerned officers at Airport and nothing concealed not misdeclared by the Applicant.

4.4 The respondents ought to have seen that the Applicant had no any bad antecedent in the past and further she brought the goods not for trading but for her relatives and friends in India as gifts for them.

4.5 Both the respondents have failed to see that the Applicant had opted for the red channel to prove his bonafideness that he has got dutiable goods. However the officers have totally ignored this and registered a case against the applicant.

4.6 The Appellate authority in an appeal before it had not considered other relevant points and records but to modify and reduce redemption fine and penalty.

4.7 Under the above facts and circumstances of the case the Applicant therefore prays that this Hon'ble Revision Authority may be pleased to set aside orders of imposing redemption fine and personal penalty and thereby render justice.

5. Personal hearings in the case were scheduled online on 17.07.2018. Due to change in the revisionary authority personal hearings were again scheduled on 04.03.2021, 12.03.2021, 08.04.2021, 15.04.2021, 02.07.2021 and 16.07.2021. However, neither the Applicant nor the representative attended the hearings the matter is therefore being decided on merits.

6. The Government has gone through the facts of the case. The Appellate authority has concluded that the *"the facts of the case, Order, grounds of appeal and other connected papers. I find that the appellant is a frequent traveller and has a stay of only 6 days abroad. Thus the appellant is an ineligible passenger to bring gold and has admitted before LAA that she has brought the same for monetary consideration. Hence, there- is no infirmity in the Orders of IAA confiscating the impugned gold. At the same time, I could not find from the Order-in-Original as to (i) whether the appellant has declared the possession of gold or not,*

(ii) whether the appellant, being a lady, was wearing the gold or the same was recovered from her baggage and

(iii) whether there is any angle of concealment or not. I also observe that there is no previous offence case registered against the appellant."

5. In view of the above findings and observations, I set aside the order of the IAA confiscating the impugned gold absolutely and allow redemption of the same on payment of redemption fine of Rs.1,05,000/-" and holding the penalty is appropriate disposed of the Appeal.

7. The Applicant has pleaded for setting aside the imposition of redemption fine and penalty. The Government, keeping in mind the facts of the case agrees with the observations of the Appellate authority and observes that the redemption fine and penalties imposed are appropriate. The Government therefore is not inclined to interfere in the Appellate order.

8. The Revision Application is accordingly dismissed.

*SHRAWAN KUMAR*  
30/9/21

( SHRAWAN KUMAR )

Principal Commissioner & ex-officio  
Additional Secretary to Government of India

ORDER No. <sup>248</sup> /2021-CUS (WZ) /ASRA/

DATED 30/09/2021

To,  
Smt. Michel Antonyammal, 5/85, Koothuthalai, Kutam, Radhapuram,  
Tirunelveli..

Copy to:

1. The Chief Commissioner of Customs, Customs House, Rajaji Salai, Chennai.
2. Shri K. Mohammed Ismail, Advocate, New 102 ( Old 271), Linghi Street, Chennai, 600 001.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File. ,
5. Spare Copy.