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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. 371/49/B/2017-RA (Mum) / 3728

Date of Issue 13.09.2022

ORDER NO. 256/2022-CUS (WZ)/ASRA/MUMBAI DATED 09.09.2022  
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 Aslam Mohamed

Respondent : Commissioner of Customs, ICE House, Panaji, Goa.

Subject : Revision Application filed, under Section 129DD of  
the Customs Act, 1962 against the Order-in-Appeal  
No. GOA-CUSTM-000-APP-054/17-18 dated  
28.07.2017 {F.No. A-27/CUS/GOA/2017-18}  
passed by the Commissioner of Customs (Appeals),  
GOA.

ORDER

This revision application has been filed by the Shri Aslam Mohamed (herein referred to as Applicant) against the order No. GOA-CUSTOM-000-APP-054/17-18 dated 28.07.2017 {F.No. A-27/CUS/GOA/2017-18} passed by the Commissioner of Customs (Appeals), GOA.

2. Briefly stated facts of the case are that the on 24.03.2016, the Officers of Customs intercepted Shri Aslam Mohamed, bound for Doha, at the Dabolim International airport after he had cleared immigration. An examination of his checked in baggage resulted in the recovery of various foreign currencies equivalent to Rs. 29,41,619/- (Rupees Twenty nine lakhs Forty one thousand Six hundred and nineteen only) concealed in food packets.

3. After due process of the law vide Order-in-Original No. 60/2016-17-ADC(CUS) dated 31.03.2017 the Original Adjudicating Authority i.e. Addl. Commissioner of Customs, Goa confiscated the currency absolutely and imposed a penalty of Rs. 2,00,000/- (Rupees Two lakhs only) under section 114(i) of the Customs Act, 1962 on the applicant.

4. Aggrieved by this order, the Applicant filed an appeal with the Commissioner of Customs (Appeals), Goa who vide order No. GOA-CUSTOM-000-APP-054/17-18 dated 28.07.2017 rejected the Appeal.

5. Aggrieved with the above order, the Applicant has filed this revision application. The grounds of the appeal have not been furnished or communicated. The docket containing the application filed by the applicant is serially number from pages 01 to 192. It contains the submissions made by the applicant before the lower authorities. However, it is noted that the grounds of appeal have not been furnished.

6. Personal hearing was scheduled for 05.12.2019 / 12.12.2019. Thereafter, upon change of the Revisionary Authority, the personal hearings through the video conferencing online mode were scheduled for 10.12.2020, 24.12.2020, 03.02.2021, 06.04.2021 / 15.04.2021 and 22.10.2021 / 29.10.2021. However, no one appeared neither on behalf of the applicant nor the respondent. Sufficient opportunities have been given to the applicant to present their case. The case is therefore being decided on the basis of available records.

7. As pointed out at para 5 above, the grounds of the appeal have not been submitted / furnished by the applicant i.e. the revision application filed by the applicant is incomplete. It is noted that the docket of the application filed by the applicant is serially numbered from 1 to 192, but the grounds of appeal have not been submitted therein. In the absence of any grounds of appeal, the Government cannot proceed further. Sufficient opportunities were given to the applicant to present their case. They have failed to do so. In the absence of the grounds of

appeal, Government finds that the revision application filed by the applicant is not maintainable and in the circumstances, the Government is constrained to reject the revision application on grounds of non-maintainability.

8. Government notes that through a communication dated 3.10.2018, the applicant had been informed that the fees for the Revision Application was required to be paid. Applicant has failed to pay the same. Government finds that on this account also, the revision application filed by the applicant is not maintainable.

9. In view of the above, the revision application is dismissed as non-maintainable.

*Shrawan*  
9/9/22  
( SHRAWAN KUMAR )

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

ORDER No 256/2022-CUS (WZ) /ASRA/MUMBAI DATED 09.09.2022.

To,

1. Shri. Aslam Mohamed, Firdaus Nagar, 1<sup>st</sup> Cross Masjid Road, Near Ali Public School, Bhatkal, Karnataka.
2. Commissioner of Customs, Goa, Custom House, Marmagoa, Goa, Pin : 403 803.

Copy to:

1. Sr. P.S. to AS (RA), Mumbai.
2. Guard File.
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