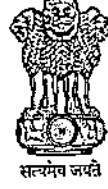


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F.No. 373/394/B/14-RA १/१

Date of Issue 08/05/2018

ORDER NO. १७/2018-CUS (SZ) / ASRA / MUMBAI/ DATED २७.04.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA , PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : Shri Sebastti Raj

Respondent : Commissioner of Customs (Airport), Madurai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. MAD-CEX-000-APP-44 to 48/14 dated 07.08.2014 passed by the Commissioner of Customs (Appeals) Madurai.



ORDER

This revision application has been filed by Shri Sebasti Raj (herein after referred to as the "Applicant") against the order in Appeal No. MAD-CEX-000-APP-44 to 48/14 dated 07.08.2014 passed by the Commissioner of Central Excise (Appeals) Madurai.

2. Briefly stated facts of the case are that the applicant, an Indian National had arrived at the Chennai Airport on 10.02.2014. Examination of his baggage resulted in recovery of mobiles, which were held to be in commercial quantity as detailed below;

Sl. No.	Description of Goods	Quantity	Amount (in Rs.)
1	Super Dooz 34000 Spray	875	11,02,500/-
2	Eros Cream	60	84,000/-
		Total	11,86,500/-

3. The Original Adjudicating Authority, vide its Order in Original No. 42/2014 Batch C dated 31.01.2014 confiscated the goods referred above valued at Rs. 11,86,500/-, as being in commercial quantity and non-bonafide baggage under Section 111 (d), (l), (o) and (m) of the Customs Act, 1962. But allowed the Applicant to redeem the goods for re-export on payment of Rs.5,50,000/-. A penalty of Rs. 1,00,000/- under Section 112 (a) of the Customs Act, 1962 was also imposed on the Applicant.

4. Aggrieved by this order the Applicant filed an appeal with the Commissioner of (Appeals). Commissioner of Central Excise (Appeals) Madurai, vide his Order-in-Appeal No 44 to 48/2014 dated 07.08.2014 rejected the Appeal of the Applicant.

5. Aggrieved with the above order the Applicant has filed this revision application inter alia on the grounds that.

5.1 The order of the appellate authority is against law, weight of evidence and circumstances and probabilities of the case; The valuation of the goods is



6. A personal hearing in the case was held on 07.03.2018, the Advocate for the respondent Shri Palanikumar attended the hearing he re-iterated the submissions filed in Revision Application and cited the decisions of GOI/Tribunals where option for re-export of the goods was allowed. Nobody from the department attended the personal hearing.

therefore holds that the Original Adjudicating Authority has rightly confiscated the goods and imposed penalty. Government also holds that the quantum penalty should be such that it acts as a deterrent. The Government also holds that Commissioner (Appeals) has rightly upheld the order of the original adjudicating authority and rejected the Appeal of the Applicant. The Government therefore finds no reason to interfere with the Order-in-Appeal.

9. Revision Application is dismissed.

June 66.
27.4.2014

DATED 27.04.2018

True Copy Attested

8/15/18

Copy to:

1. The Commissioner of Customs, Airport, Madurai
2. The Commissioner of Central Excise (Appeals) Madurai.
3. Sr. P.S. to AS (RA), Mumbai
4. Guard File.
5. Spare Copy.

