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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. 373/281/B/14-RA

Date of Issue 27/07/2018

ORDER NO. <sup>193</sup> /2018-CUS (SZ) / ASRA / MUMBAI/ DATED 29.06.2018 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 Mohamed Husni

Respondent : Commissioner of Customs, Chennai.

Subject : Revision Application filed, under Section 129DD of the  
Customs Act, 1962 against the Order-in-Appeal No. C. Cus  
No. 829/2014 dated 07.05.2014 passed by the  
Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Shri Mohamed Husni (herein referred to as Applicant) against the order no 829/2014 dated 07.05.2014 passed by the Commissioner of Customs (Appeals), Chennai.

2. Briefly stated the facts of the case are that the applicant, a Sri Lankan National; arrived at the Chennai Airport on 12.01.2014. The Examination of his baggage and person resulted in the recovery of one gold bracelet and angles and a gold chain totally weighing 114 gms totally valued at Rs. 2,78,630/- ( Rupees Two Lakhs Seventy eight thousand Six hundred and eighty ). After due process of the law vide Order-In-Original No. 31/2014 Batch A dated 12.01.2014 the Original Adjudicating Authority ordered confiscation of the impugned gold under Section 111 (d), (l), (m) and (o) of the Customs Act read with Section 3 (3) of Foreign Trade (Development & Regulation) Act. The Original Adjudicating Authority allowed redemption of the gold on payment of a fine of Rs. 1,40,000/- and also imposed penalty of Rs. 28,000/- under Section 112 (a). Aggrieved by the said order, the applicant filed appeal before the Commissioner (Appeals) who vide Order-In-Appeal C.Cus No. 829/2014 dated 07.05.2014 reduced the redemption fine to Rs. 80,000/- and personal penalty to Rs. 15,000/- and allowed the appeal of the applicant.

3. The applicant has filed this Revision Application interalia on the following grounds that

3.1 The order of the appellate authority is bad in law, weight of evidence and probabilities of the case; that both the Respondents failed to see that a true declaration was made by the Applicant and nothing was concealed or misdeclared; that the request for re-export of the gold was not considered; the value adopted by the authorities is on the higher side; that both the Respondents failed to see that the Applicant had opted for the Red Channel proving his bonafides that she has got dutiable goods. However the officers have totally ignored this and registered a case against the Applicant; that both the Respondents have ignored orders of the High Court of judicature at Bombay has granted re-export in similar matters.

3.2 The Revision Applicant prays that the Hon'ble Revision Authority may be pleased to set aside both the lower authorities orders and set aside and fine of Rs. 80,000/- and penalty of Rs. 15,000/- and order for re-export of the same and thereby render justice.

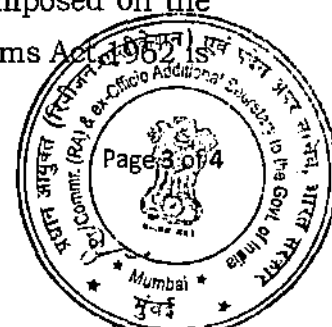


4. A personal hearing in the case was scheduled to be held on 22.03.2018, the Advocate for the respondent Shri K. Mohammed Ismail in his letter dated 21.03.2018 informed that his clients are unable to send their counsel all the way to Mumbai from Chennai and requested that the personal hearing may be waived and the grounds of the Revision Application may be taken as arguments for this Revision, and decide the cases as per relief sought for in the prayer of the Revision and oblige. Nobody from the department attended the personal hearing.

5. The Government has gone through the facts of the case. A written declaration of gold was not made by the Applicant as required under Section 77 of the Customs Act, 1962 and had he not been intercepted she would have gone without paying the requisite duty, under the circumstances confiscation of the gold is justified.

6. However, the facts of the case state that the Applicant had not cleared the Green Channel exit. The Applicant was wearing the gold. The gold was recovered from her person and there is no allegation that the gold was ingeniously concealed. The Applicant is not a repeat offender. The CBEC Circular 09/2001 gives specific directions to the Customs officer in case the declaration form is incomplete/not filled up, the proper Customs officer should help the passenger record to the oral declaration on the Disembarkation Card and only thereafter should countersign/stamp the same, after taking the passenger's signature. Thus, mere non-submission of the declaration cannot be held against the Applicant. Considering all factors, Government is of the opinion that a lenient view can be taken in the matter. The Applicant is a foreign national and has pleaded for re-export of the gold and the Government is inclined to accept the plea. The impugned Order in Appeal therefore needs to be modified.

7. Taking into consideration the foregoing discussion, Government allows redemption of the gold for re-export. The Government holds that redemption fine of Rs. 80,000/- (Rupees Eighty thousand ) in lieu of confiscation of the gold totally weighing 114 gms totally valued at Rs. 2,78,630/- ( Rupees Two Lakhs Seventy eight thousand Six hundred and eighty ) is appropriate. Government also observes that facts of the case justify penalty of Rs. 15,000/- imposed on the applicant. The penalty imposed under section 112(a) of the Customs Act, 1962 is also appropriate.



8. The impugned Order in Appeal is therefore upheld. Revision application is accordingly dismissed.

9. So, ordered.

*(Signature)*  
29.6.18

(ASHOK KUMAR MEHTA)  
Principal Commissioner & ex-officio  
Additional Secretary to Government of India

ORDER No. <sup>493</sup>/2018-CUS (SZ) /ASRA/MUMBAI

DATED 29.06.2018

To,

Shri Mohamed Husni  
c/o K. Mohamed Ismail  
Advocate  
New No. 102 (old No. 271)  
Linghi Chetty Street,  
Chennai - 1, Tamilnadu.

**ATTESTED**

*(Signature)*  
**SANKARSAN MUNDA**  
Asst. Commissioner of Customs & C. Ex.

Copy to:

1. The Commissioner of Customs, Anna International Airport, Chennai.
2. The Commissioner of Customs (Appeals), Custom House, Chennai.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Spare Copy.

