

REGISTERED  
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. 373/165/B/14-RA | 1997

Date of Issue 27/07/2018

ORDER NO. 498/2018-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 Salahudeen

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. 441/2014 dated 12.03.2014 passed by the Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Shri Salahudeen (herein referred to as Applicant) against the order no 441 /2014 dated 12.03.2014 passed by the Commissioner of Customs (Appeals), Chennai.

2. Briefly stated facts of the case are that the applicant, an Indian National was bound for Singapore from Chennai International Airport on 15.11.2013. CISF personnel recovered Indian currency amounting to Rs. 61,000/- which was handed over to the Customs officers alongwith the Applicant. As the impugned currency for meant for illegal export after handing the eligible amount of Rs. 10,000/- back to the Applicant, Rs. 51,000/- was confiscated absolutely by the original Adjudication Authority vide order 1335/AIU A dated 15.11.2013 under section 113 (d), (e), (h) and (i) of the Customs Act,1962 read with FEMA 1999, FEMA (Exp and Imp of Currency,2000). A penalty of Rs. 5,000/- was also imposed on the Applicant under section 114 (i) and (iii) of the Customs Act, 1962.

3. Aggrieved by this order the Applicant filed an appeal with the Commissioner of Customs (Appeals) Chennai. The Commissioner of Customs (Appeals) Chennai, vide his order C.Cus No. 441/2014 dated 12.03.2014 rejected the Appeal of the Applicant.

4. Aggrieved with the above order the Applicant has filed this revision application. However, it is noticed that the Grounds of Appeal mentioned in the Applicants Revision application are totally irrelevant and do not have any bearings on the facts of the case. It appears that the Advocate of the Applicant has not applied his mind to the facts and has prepared the defense in a casual and cavalier manner. The Revision Application deserves to be set aside on this ground alone. At the end of the Grounds of Appeal the Revision Applicant prays that the Hon'ble Revision Authority may be pleased to set aside both the lower authorities orders, release the currency of Rs. 51,000/- and set aside the penalty Rs. 5,000/- and thereby render justice.

5. 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.

6. The Government has gone through the facts of the case. The Applicant was carrying Indian currency beyond permissible limits. He was not having any documentary support or any specific permission for the same and therefore confiscation of the currency is justified.

7. However, the Applicant was not aware that carrying currency abroad was not permitted. Government also observes that there were no allegations of ingenious concealment of the currency. Thus, it is inferred that the currency was not ingeniously concealed. There are no previous offences registered against the Applicant. There are numerous judgments wherein currencies have been released on payment of redemption fine and penalties. Further, the discretionary powers vested with the lower authorities under section 125(1) of the Customs Act, 1962 have to be exercised. Under the circumstances Government holds that absolute confiscation of the currency is harsh and applicant can be treated with a lenient view. The Applicant has pleaded for release of the currency and the Government is inclined to accept the plea. The impugned Order in Appeal therefore needs to be modified.

8. Taking into consideration the foregoing discussion, Government allows redemption of the currency of Rs. 51,000/- (Rupees Fifty one thousand) on payment of redemption fine of Rs. 10,000/- (Rupees Ten thousand) under section 125 of the Customs Act, 1962. Government also observes that facts of the case justify slight reduction in penalty imposed. The penalty imposed on the Applicant is therefore reduced from Rs. 5,000/- (Rupees Five thousand) to Rs. 2,000/- (Rupees Two thousand) under section 112(a) of the Customs Act, 1962.



9. The impugned Order in Appeal is modified as detailed above.  
Revision application is partly allowed on above terms.

10. So, ordered.

*(Handwritten Signature)*

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

ORDER No. 498/2018-CUS (SZ) /ASRA/MUMBAI,  
29.06.2018

DATED

**ATTESTED**

To,

Shri Salahudeen  
s/o Abdul Rahman  
48, New No. 32,  
Nachiyappan Street,  
Mylapore,  
Chennai 600 004.

*(Handwritten Signature)*  
27/7/18

**SANKARSAN MUNDA**  
Asstt. Commissioner of Custom & 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.

