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

F.No. 373/153-A/B/15-RA / 1621

Date of Issue : 03.03.2021

ORDER NO. 9/2021-Cus (WZ) / ASRA / MUMBAI / DATED 26.02.2021 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.

Applicant : Shri Periaswamy Senthil Siva Raja

Respondent : Commissioner of Central Excise, Customs & Service Tax
Thiruvananthapuram.

Subject : Revision Applications filed, under Section 129DD of the
Customs Act, 1962 against Order-in-Original passed by the
Commissioner of Central Excise, Customs & Service Tax
Thiruvananthapuram.

ORDER

This Revision Application has been filed by Shri Periaswamy Senthil Siva Raja (hereinafter referred to as "the Applicant") against Orders-in-Original 02/2015 Dated 21.01.2015 passed by the Commissioner of Central Excise, Customs & Service Tax Thiruvananthapuram.

2. The issue briefly is, the Applicant, Shri Periaswamy Senthil Siva Raja was intercepted by the officers of Customs as he was exiting the baggage hall of the Trivandrum International Airport. Examination of his baggage resulted in the recovery of four gold biscuits totally weighing 400 gms, valued at Rs. 11,16,000/-. After due process of the law the case was adjudicated by the Commissioner of Central Excise, Customs and Service Tax, Thiruvananthapuram vide his order 02/2015 dated 21.01.2015. The impugned gold biscuits were confiscated under section 111 (d) (l) and (m) of the Customs Act, 1962, but allowed the gold to be redeemed on payment of a redemption fine of Rs. 3,90,600/- (Rupees Three lakhs Ninety thousand six hundred) . The adjudicating authority also imposed penalty of Rs. 3,34,800/- (Rupees Three Lacs Thirty four thousand Eight hundred) under Section 112 (a) & (b) of the Customs Act, 1962.

3. Aggrieved by this order the applicant filed a revision application under Section 129DD of the Customs Act, 1962. At the outset the Government notes that the impugned case has been adjudicated by the Commissioner of Central Excise, Customs and Service Tax, Thiruvananthapuram. The powers vested in the Central Government in terms of section 129DD of the Customs Act, 1962, are restricted to granting relief to persons aggrieved by the orders passed by the Commissioner (Appeals) under section 128A of the Customs Act, 1962. The remedy against Order-in-Original 02/2015 Dated 21.01.2015 passed by the passed by the Commissioner of Central Excise, Customs & Service Tax Thiruvananthapuram, lies exclusively under section 129A of the Customs Act, 1962 before the Tribunal. Therefore, the Government does not have jurisdiction to deal with this Revision Application.

4. In view of above discussions, Government is of opinion that the issue is required to be agitated before the proper legal forum, i.e. Tribunal if the Applicant deems fit to do so. The revision application is thus not maintainable before this authority for want of jurisdiction in terms of Section 129A read with Section 129DD of the Customs Act, 1962.

5. The revision application, thus stands rejected as being non-maintainable for lack of jurisdiction.

Shrawan
26/2/21

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

ORDER No. H9/2021-CUS (SZ) /ASRA/

DATED 26.02.2021

To,

Shri Periaswamy Senthil Siva Raja,
S/o Periaswamy, 7-60, South Bazar, Anjugramam post-629401,
Kanyakumari District, Tamilnadu.

Copy to:

1. Commissioner of of Central Excise, Customs and Service Tax,
Thiruvananthapuram.
2. Sr. P.S. to AS (RA), Mumbai.
3. Guard File, ,
4. Spare Copy