

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. 373/380/B/14-RA

Date of Issue 13/08/2018.

ORDER NO. <sup>666</sup>/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 26.07.2018 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 Abdul Salam Mubarak Basha

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. 1418/2014 dated 06.08.2014 passed by the Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Shri Abdul Salam Mubarak Basha (herein referred to as Applicant) against the order no 1418/2014 dated 06.08.2014 passed by the Commissioner of Customs (Appeals), Chennai.

2. Briefly stated the facts of the case are that the applicant, arrived at the Chennai Airport on 27.03.2014. He was intercepted and examination of his baggage resulted in the recovery of eight nos Sigma lens valued at Rs. 1,20,000/- and 20 nos Matin Shirts valued at Rs, 2,000/- and one Sony Bravia 32" LED TV. After due process of the law vide Order-In-Original No. 399/2014 Batch D dated 27.03.2014 the Original Adjudicating Authority ordered confiscation of the impugned goods under Section 111 (d), (l), (m) and (o) of the Customs Act read with Section 3 (3) of Foreign Trade (Development & Regulation) Act. But allowed redemption of the goods on payment of a fine of Rs. 61,000/- and imposed penalty of Rs. 13,000/- under Section 112 (a) of the Customs Act,1962. Aggrieved by the said order, the applicant filed appeal before the Commissioner (Appeals) who vide Order-In-Appeal C. Cus No. 1418/2014 dated 06.08.2014 rejected the appeal of the applicant.

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

4.1 The order of the authorities is wholly unfair, unreasonable, unjust, biased, arbitrary and contrary to legal principles; The Appellate authority should have noticed that the Applicant has not brought any goods restricted or prohibited warranting confiscation; The goods were not mis declared and the Applicant did not try to pass through the Green Channel with an intention to evade duty; No concealment was detected by the officers; The Applicant was not arrested in any of the previous offences and have no relevance in the case; The goods were brought for professional use; The adjudicating authority wrongly came to the conclusions that the goods are in commercial quantity; The goods were old and used and purchased at a throwaway price; That except the shirts the lens cannot be termed as commercial quantities; The redemption fine and penalty is harsh and not proportionate





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

9. So, ordered.

*Ashok Kumar Mehta*  
28/07/18

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

ORDER No. <sup>606</sup>/2018-CUS (SZ) /ASRA/MUMBAI

DATED 26.07.2018

To,

Shri Abdul Salam Mubarak Basha  
c/o M/s L. K. Associates  
"Time Tower" Room No. 5, II Floor,  
169/84, Gengu Reddy Road,  
Egmore, Chennai- 600 008.

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.

**ATTESTED**

*Sankarsan Munda*  
12/8/18

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

