

ORDER

This revision application has been filed by Commissioner of Customs, Chennai (herein referred to as Applicant) against the Order in Appeal No. 1464/2013 dated 10.10.2013 passed by the Commissioner of Customs (Appeals-I), Chennai.

2. Briefly stated the facts of the case is that the Respondent, arrived at the CSI Airport on 31.01.2013. Examination of his baggage and person resulted in the recovery of a Sony Bravia TV valued at Rs. 30,000/- (Rupees Thirty thousand). The Respondent had admitted that he had brought the TV for some one else.

3. After due process of the law vide Order-In-Original No. 126 Batch B dated 31.01.2013 the Original Adjudicating Authority ordered absolute confiscation of the TV under Section 111 (d) (l) and (m) of the Customs Act, 1962, and imposed penalty of Rs. 10,000/- under Section 112 (a) of the Customs Act, 1962.

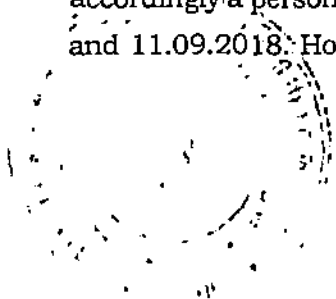
4. Aggrieved by the said order, the respondent and the Applicant filed an appeal before the Commissioner (Appeals) who vide Order-In-Appeal 1464/2013 dated 10.10.2013 set aside the confiscation and allowed clearance of the TV on payment of duty and eligible free allowance.

5. Aggrieved with the above order the Applicants have filed this revision application interalia on the grounds that;

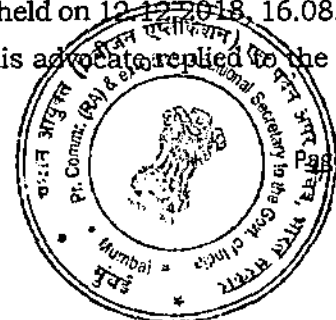
5.1 The order of the Commissioner (Appeals) in granting release of the TV is not correct as the respondent had admitted that he has brought the TV for handing over to another person; Section 111(d) has also been invoked while ordering absolute confiscation; Granting free allowance by the Commissioner(Appeals) has effectively rendered the offending goods free to operators and condoned such activity; It is apprehended that the impugned order in Appeal if implemented would jeopardize the interest of the revenue and as the Respondent is a foreign citizen the likelihood of securing the revenue interest as per the order in original would be grim.

5.2 The Revision Applicant cited decisions in favor of their case and prayed for setting aside the order of the Appellate authority and the order in original be upheld or such an order as deemed fit.

6. In view of the above, the Respondent and his Advocate was called upon to show cause as to why the order in Appeal should be annulled or modified as deemed fit, and accordingly a personal hearing in the case was scheduled held on 12.12.2018, 16.08.2018 and 11.09.2018. However, neither the Respondent nor his advocate replied to the Show



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Cause Notice or attended the said hearing. The case is therefore being decided exparte on merits

7. Government has gone through the facts of the case. The only reason for ordering confiscation is because the TV has been brought for another person. However, the Appellate order states that respondent in his appeal has pleaded that he had made an oral and true declaration of the Sony Bravia brought by him and had opted for the red channel and has a stay of 352 days in Malaysia. The goods are neither prohibited or notified. Confiscation can be ordered if the goods are prohibited and liable for confiscation. The goods are also not in commercial quantity. The Government agrees with the Appellate order that the Sony TV brought by the respondent is eligible for free allowance and not liable for confiscation. The Government therefore finds no reason to interfere with the impugned Order in Appeal. The Revision Application is therefore liable to be dismissed.

8. Revision application is accordingly dismissed.

9. So, ordered.

Ashok Kumar Mehta
14.9.18

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

ORDER No. 711/2018-CUS (SZ) /ASRA/MUMBAI

DATED 14.09.2018

To,

1. The Principal Commissioner of Customs (Airport),
New Custom House,
Menambakkam Road,
Chennai-27.

2. Shri Ramaswamy Venkatesa
C/o K. Mohamed Ismail
Advocate
New No. 102 (old No. 271)
Linghi Chetty Street,
Chennai - 1.

ATTESTED

B. LOKANATHA REDDY
Deputy Commissioner (R.A.)

Copy to:

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

