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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. 373/62/B/2018-RA/2107

Date of Issue 20/11/2018

ORDER NO. 025/2018-CUS (SZ)/ASRA/MUMBAI DATED 22.10.2018 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 Nithiya Manikandan

Respondent : Commissioner of Customs, (Airport), Chennai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C. Cus I No. 194/2017 dated 13.12.2017 passed by the Commissioner of Customs (Appeals), Chennai.



ORDER

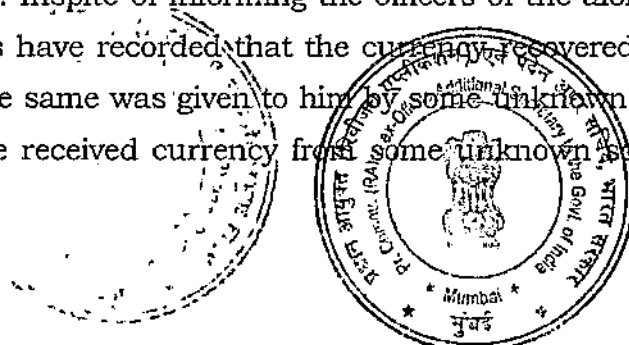
This revision application has been filed by Shri Nithiya Manikandan (herein referred to as Applicant) against the order C. Cus I No. 194/2017 dated 13.12.2017 passed by the Commissioner of Customs (Appeals-I), Chennai.

2. Briefly stated the facts of the case are that the applicant, was bound for Colombo and was intercepted at the Chennai Airport on 14.07.2017. Examination of his baggage and person resulted in the recovery of 75 notes of US\$ 100 each totally equivalent to Rs. 4,79,625/- (Rupees Four lakhs Seventy Nine thousand Six hundred and Twenty Five ) concealed in his under garments.

3. After due process of the law vide Order-In-Original No. 393/2017-18-AIRPORT dated 23.09.2017 the Original Adjudicating Authority ordered absolute confiscation of the currency under Section 113 (d) & ( e) of the Customs Act.1962 read with Foreign Exchange Management ( Export and Import of currency ) Regulations, 2015 and imposed a penalty of Rs. 50,000/- under Section 114 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 I No. 194/2017 dated 13.12.2017 rejected the appeal of the applicant.

4. Aggrieved with the above order the Applicant has filed this revision application interalia on the grounds that;

4.1 the order of the Commissioner (Appeals) is against law, weight of evidence and circumstances and probabilities of the case; Currency is considered as goods as under section 2(22) of the Customs Act, 1962 and the same is neither dutiable nor prohibited; Goods must be prohibited before import or export simply because of non declarations goods cannot become prohibited.; The Adjudication authority has not exercised his option under section 125 of the Customs Act,1962; The Applicant has retracted the statements given earlier and would like to state that he has pledged his mothers jewelry valued at Rs. 7.71 lakhs and borrowed Rs. 5.50 lakhs and had enclosed the receipts of the same. From this money he has procured dollars. In spite of informing the officers of the aforementioned details the officers have recorded that the currency recovered did not belong to him and the same was given to him by some unknown person; The averments that he received currency from some unknown sources is based on non





Rs.4,79,625/- (Rupees Four lakhs Seventy Nine thousand Six hundred and Twenty Five ) is ordered to be redeemed on payment of redemption fine of Rs.2,00,000/- (Rupees Two lakhs ) under section 125 of the Customs Act, 1962. Government also observes that the facts of the case justify reduction in the penalty imposed. The penalty imposed on the Applicant is therefore reduced from Rs. 50,000/- (Rupees Fifty thousand ) to Rs. 40,000/- ( Rupees Forty 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)*  
22/10/18

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

ORDER No. 825 /2018-CUS (SZ) /ASRA/

DATED 22-10-2018

To,

Shri Nithiya Manikandan  
C/o S. Palanikumar, Advocate,  
No. 10, Sunkurama Chetty Street,  
Opp High court, 2<sup>nd</sup> Floor,  
Chennai - 600 001.

Copy to:

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

**ATTESTED**

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

