

REGISTERED
SPEED POST

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 373/162/B/14-RA / 1248

Date of Issue 06.03.2018

ORDER NO. 87/2018-CUS (SZ)/ASRA/MUMBAI DATED 05.03.2018 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. Prakash

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. 440/2014 dated 12.03.2014 passed by the Commissioner of Customs (Appeals), Chennai.



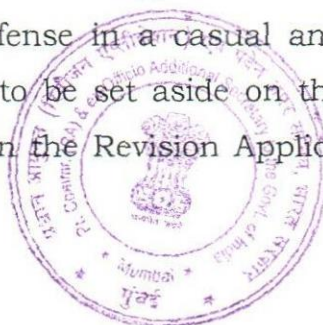
ORDER

This revision application has been filed by Shri Prakash (herein referred to as Applicant) against the order C. Cus. no 440/2014 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. 2,61,500/- 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. 2,51,500/- 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. 25,000/- 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. 440/2014 dated 12.03.2014 observed that the Applicant is a frequent traveller and already has fourteen earlier cases registered against him and 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 statement of facts and 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 of the case and has prepared the defense in a casual and cavalier manner. The Revision Application deserves to be set aside on this ground alone. However, at the end of the application the Revision Applicant prays

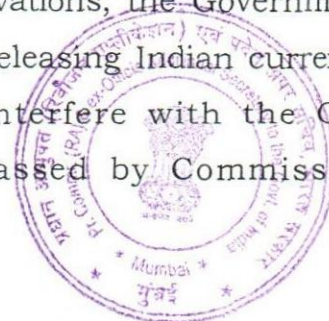


that the Hon'ble Revision Authority may be pleased to set aside both the lower authorities orders, release the currency of Rs. 2,51,000/- and set aside the penalty Rs. 25,000/- and thereby render justice.

5. A personal hearing in the case was scheduled to be held on 14.02.2018, the Advocate for the respondent Shri K. Mohammed Ismail in his letter dated 12.02.2018 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 carefully gone through the case records it is seen that the Applicant is a repeated offender, he has been caught and penalized thirteen times earlier, twice in 2009, four times in 2010, once in 2011 and five times in the very same year ie. 2013. The Applicant is a frequent passenger and well aware of the Rules. Being penalized fourteen times in five years indicate that he has made a habit to have run-ins with the Custom authorities. In view of the above Government observes that the Applicant has decided to make a career in smuggling. He is a habitual offender and had he not been intercepted, the Applicant would have taken out the Indian Currency. Such repeated offences indicate his contempt for the law of the land and if treated leniently he will continue these transgressions. Hence, such transgressions need to be thoroughly discouraged. The Government therefore agrees that the impugned Indian currency is liable to be confiscated absolutely.

7. In view of the above mentioned observations, the Government does not find merit in the applicants plea for releasing Indian currency. The Government also finds no reason to interfere with the Order in Appeal 440/2014 dated 12.03.2014 passed by Commissioner of



Customs (Appeals), Chennai. Accordingly, the Revision Application filed by Shri Prakash is dismissed.

8. So, ordered.

(Signature)
3.3.2018

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

ORDER No. 87/2018-CUS (SZ) /ASRA/MUMBAI DATED 05.03.2018

To,

Shri Prakash
S/o Anthony Paul,
9, Ponniamma Koil Street,
Villivakkam, Chennai 600 049.

True Copy Attested

(Signature)
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, Rajaji Salai Chennai.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Spare Copy.

