

**SPEED POST**



**F. No. 380/13/B/SZ/2020-R.A.  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue: 02/01/2025

Order No. 01 / 25-Cus dated 02-01-2025 of the Government of India, passed by Smt. Shubhagata Kumar, Additional Secretary to the Government of India, under Section 129DD of the Customs Act, 1962.

Subject : Revision Application, filed under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. TCP-CUS-000-APP-015-20 dated 02.03.2020, passed by the Commissioner of GST, Service Tax & Central Excise (Appeals), Tiruchirappalli.

Applicant : The Commissioner of Customs (Preventive), Tiruchirappalli.

Respondent : Sh. Abdul Nafik, Malaysia.

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**ORDER**

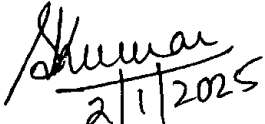
A Revision Application No. 380/13/B/SZ/2020-R.A dated 26.06.2020 has been filed by the Commissioner of Customs(Preventive), Tiruchirappalli (hereinafter referred to as the Applicant department) against the Order-in-Appeal No. TCP-CUS-000-APP-015-20 dated 02.03.2020, passed by the Commissioner of GST, Service Tax & Central Excise (Appeals), Tiruchirappalli who has partially allowed the appeal of the respondent against the Order-in-Original no. 148/2019 dated 30.04.2019 passed by the Assistant Commissioner of Customs (Preventive), Tiruchirappalli.

2. Brief facts of the case are that the Respondent, a Malaysian passport holder was intercepted by the officers of Air Intelligence Unit, Customs Airport, Tiruchirappalli while he was trying to take foreign currency out of India i.e 29,250 Malaysian Ringgits equivalent to Rs.5,01,053/- by way of concealment in an illicit manner. He could not produce any valid document/permit/licence for the legal export of same. He did not declare the possession of foreign currency even when he was queried about it. Hence, on the reasonable belief that the impugned currency was attempted to be exported out of India in contravention of the Customs Act, 1962 and violation of para 2.46 of Foreign Trade Policy, 2015-20 read with Section 13(2) of Foreign Exchange Management Act (FEMA),1999 and Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, the officers seized them under a Mahazar for taking further action.
3. The revision application has been filed, mainly, on the grounds that Respondent had attempted to smuggle the foreign currency by way of concealment and non-declaration to Customs knowing well that he was not an eligible passenger to export the impugned foreign currency; that the respondent could not produce valid documents /permit/license for legal export of foreign currency and the same was considered as prohibited item under Section 2(33) of the Customs Act, 1962 and Regulation 7 2(b) of foreign Exchange management (Export and Import of Currency) Regulations 2015. The Applicant has prayed that the order of Commissioner (Appeals) is not legal and proper and ought to be set aside.
4. Personal hearings in the matter were fixed on 13.12.2024 and 23.12.2024. Sh. A. Sivakumar, Superintendent (Legal), Tiruchirappalli on Applicants' side appeared for personal hearing and submitted that the subject RA is in respect of an OIA which has

already been decided upon, which was filed by the respondent (in this case) against the same OIA, against which the department also filed the subject RA. Since the revisionary authority has already decided the identical matter vide order dated 24.09.2024, this RA is rendered infructuous. No one appeared from the respondent side and no request for adjournment has been received so far. Therefore, the matter is taken up for decision based on available records.

5. The instant revision application has been filed on 20.06.2020 and the Order-in-Appeal was received by the Applicant on 04.03.2020 as per column (5) of CA-8 submitted by the Applicant. Hence, there is a delay of 22 days in filing the said revision application i.e. after the expiry of three months from the date of receipt of Order-in appeal. However, as per proviso to sub-section (2) of the Section 129DD of the Customs Act, 1962 provides discretion to the Government to allow an application to be presented within a further period of three months if the Government is satisfied that the Applicant was prevented by sufficient cause from presenting the application within the normal period of three months. The delay is due to the COVID/lockdown in the country. The Hon'ble Supreme Court vide its order dated 10.01.2022, has excluded the period from 15.03.2020 till 28.02.2022 in computing the period of limitation during the COVID/lockdown period. Therefore, the delay is condoned.

6. The Government has carefully examined the matter. It is observed that the Respondent herein had filed a Revision Application bearing no.373/144/B/SZ/202-RA against the same Order-in-appeal impugned herein and that has already been decided by the Revisionary Authority vide GOI order bearing no. 199/24-Cus dated 24.09.2024. Therefore, the instant Revision Application is rendered infructuous as it pertains to the identical matter. The revision application accordingly stands disposed off.

  
21/1/2025  
(Shubhagata Kumar)

Additional Secretary to the Government of India

The Commissioner of Customs (Preventive),  
Tiruchirappalli, No. 1, Williams Road,  
Cantonment, Tiruchirappalli -620001.

Order No. 01/25-Cus dated 02-01-2025

Copy to:

1. Mr. Abdul Nafik, S/o Shri Ahmed Jalaludeen, No.1116, Mukim 8, Permatang Sintok 13100 Penaga, Palau Pinag, Malaysia.
2. The Commissioner of GST, Service Tax & Central Excise (Appeals), No.1, Williams Road, Cantonment, Tiruchirappalli -620001.
3. Sh. A. Selvaraj, Superintendent of Customs (Retd.), 68, Krishnamurthy Nagar, Tiruchirappalli-620021.
4. PPS to AS(RA)
5. Guard File
- ✓ 6. Spare Copy
7. Notice Board

ATTESTED

(शैलेन्द्र कुमार मीना)  
(Shailendra Kumar Meena)  
अनुभाग अधिकाारी / Section Officer  
वित्त मंत्रालय (राजस्व विभाग)  
Ministry of Finance (Deptt. of Rev.)  
भारत सरकार / Govt. of India