

**SPEED POST**



F. No. 373/175/B/SZ/2018-RA  
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...27/03/2023

Order No. 112/23-Cus dated 27-03-2023 of the Government of India passed by Shri Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application, filed under Section 129 DD of the Customs Act 1962, against the Order-in-Appeal AIRPORT. C.Cus. I. No. 182-184/2017 dated 28.09.2017, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Smt. Wajira Kanthi Prasad, Chennai

Respondent : Pr. Commissioner of Customs, Chennai-I

**ORDER**

Revision Application No. 373/175/B/SZ/2018-RA dated 21.12.2017 has been filed by Smt. Wajira Kanthi Prasad, Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal AIRPORT. C. Cus. I. No. 182-184/2017 dated 28.09.2017, passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has modified the order of the Additional Commissioner of Customs, Airport, Chennai, bearing no. 33/2017-18-AIRPORT dated 11.05.2017, by setting aside the penalty of Rs. 5,000/-, imposed under Section 114AA of the Customs Act, 1962 on the Applicant herein. Vide the aforementioned Order-in-Original, 08 nos of gold bangles, 01 no. of semi-finished gold ring, 01 no. of gold chain with 2 dollars and 02 gold strips, totally weighing 574.5 grams, collectively valued at Rs. 16,96,498.5/-, recovered from the Respondent, were confiscated under Section 111(d) & 111(l) of the Customs Act, 1962 but allowed to be redeemed for export on payment of fine of Rs. 4,00,000/-. Besides penalties of Rs. 1,60,000/- & Rs. 5,000/- were imposed on the Applicant, under Section 112(a) & 114AA, respectively, of the Act, *ibid*.

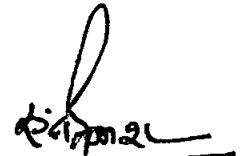
2. Brief facts of the case are that, on 03.02.2017, the Applicant was intercepted by Customs officers at Chennai airport upon her arrival from Colombo, at the exit of the arrival hall after she had passed through the Green Channel. She had not submitted any Customs Declaration Form. Upon questioning whether she was carrying any gold/gold ornaments or contraband, she replied in negative. During the course of her personal search, the aforementioned gold items were recovered from her. The Government of India approved gold appraiser certified and valued the gold items collectively at Rs. 16,96,498.5/-. On being questioned whether she had any valid permit/license for the legal import of the gold, she replied in negative and stated that the recovered gold belongs to her and she had come to Chennai for medical treatment and because of security risk involved in keeping the gold at Colombo, she brought the gold along with her. The original authority, vide the aforementioned Order-in-Original dated 11.05.2017, confiscated the gold and allowed the option to redeem the gold for re-export on payment of redemption fine and imposed penalties under the Customs Act, as mentioned above. Aggrieved, the

Respondent filed appeal before the Commissioner (Appeals) who modified the Order-in-Original as mentioned above.

3. The revision application has been filed, mainly, on the grounds that the appellate authority simply glossed over all the judgments and points raised in the appeal and no reason has been given to reject the appeal; that the Applicant was not given sufficient opportunities while deciding the case; that original authority ought to have allowed re-export of the gold items under Section 80 of the Customs Act, 1962 without imposing fine and penalty; and that ownership of the gold jewellery is not disputed and there is no ingenious concealment.

4. Personal hearing in the matter was fixed on 27.03.2023. No one appeared for either side nor any request for adjournment has been received. For the reasons brought out hereinafter, the matter has been rendered infructuous. Hence, it is being disposed of without affording any further opportunity of hearing.

5. The Government has carefully examined the matter. It is observed that the department had filed Revision Application against the Order-in-Appeal impugned herein and the said RA has already been decided by the Revisionary Authority at Mumbai in the year 2018, vide GOI Order bearing no. 735-746/2018-CUS(SZ)/ASRA/Mumbai dated 28.09.2018. In these circumstances, the instant revision application has been rendered infructuous. The revision application is disposed of, accordingly, without traversing the merits of the case.



(Sandeep Prakash)

Additional Secretary to the Government of India

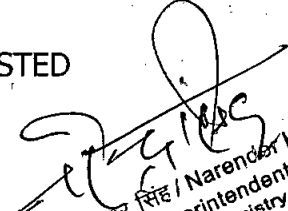
Smt. Wajira Kanthi Prasad,  
C/o Sh. S. Palanikumar, Advocate,  
No. 10, Sunkurama Street,  
Second Floor, Chennai-600001.

Order No. 112/23-Cus, dated 27-03-2023

Copy to:

1. The Pr. Commissioner of Customs, Commissionerate-I, New Custom House, Meenambakkam, Chennai-600027.
2. The Commissioner of Customs, Appeals-I (Air), Chennai-IX, New Custom House, Air Cargo Complex, Meenambakkam, Chennai-600016.
3. PPS to AS(RA)
4. Guard File
- ✓ 5. Spare Copy
6. Notice Board

ATTESTED

  
नरेंद्र कुमार सिंह / Narender Kumar Singh  
अधीक्षक / Superintendent (R.A. Unit)  
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