

**SPEED POST**



F.No. 375/04/B/2019-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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

Date of Issue..13/09/21.....

Order No. 180/21-Cus dated 13/09/2021 of the Government of India passed by Sh. 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 No.CC(A)Cus/D-I/Air/490/2018 dated 16.10.2018 passed by the Commissioner of Customs (Appeals), IGI airport, New Delhi.

Applicant : Sh. Shiv Kumar Adukia, Gurgaon.

Respondent : The Commissioner of Customs, IGI Airport,  
New Delhi.

\*\*\*\*\*

**ORDER**

A Revision Application No. 375/04/B/2019-RA dated 17.01.2019 has been filed by Sh. Shiv Kumar Adhukia, Gurgaon (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CC(A)Cus/D-I/Air/490/2018 dated 16.10.2018 passed by the Commissioner of Customs (Appeals), New Delhi, vide which the Commissioner (Appeals) has rejected the appeal filed by the Applicant against Order-in-Original no. 50-Adj-2016 dated 14.06.2016 passed by Additional Commissioner (Customs), IGI Airport, New Delhi, wherein the original authority had confiscated absolutely 12 pieces of gold bars, collectively weighing 12,000 grams and valued at Rs. 3,13,11,000/- under Section 111(l) and 111(m) of the Customs Act, 1962. Penalty of Rs. 63 lakhs was also imposed on the Applicant under Section 112 and 114AA of the Customs Act.

2. The brief facts of the case are that the Applicant arrived on 28.08.2014, at the IGI Airport, New Delhi, from Hong Kong and was intercepted near the exit gate of the Arrival Hall after he had crossed the Green Channel. On examination of his hand baggage in the presence of SDM as per the orders of CMM, New Delhi, 12 pieces of gold bars were recovered, collectively weighing 12,000 grams and valued at Rs. 3,13,11,000/-. The said gold was confiscated absolutely and a penalty of Rs 63 lakhs was imposed on the Applicant by the original authority vide the Order-in-Original dated 14.06.2016. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), who, vide the impugned Order-in-Appeal, has rejected the appeal.

3. The revision application has been filed, mainly, on the grounds that the Applicant was eligible to bring the said gold,

being an NRI; that his statement was recorded under duress which was retracted at the first opportunity; that the confiscated gold may be released on payment of nominal redemption fine or, alternatively, the Applicant may be permitted to re-export the subject gold during his next visit abroad.

4. Personal hearing, in virtual mode, was held on 10.09.2021. Sh. Gaurav Goel, Advocate, appeared for the Applicant and submitted that the Applicant has expired on 29.05.2021 and the revision application may be disposed of in the light of this fact. He submitted a death certificate from the Public Health Department, Dubai Health Authority, Dubai, as a proof. Sh. Rajnish Kumar, Superintendent, appeared for the Respondent department. He supported the order of the Commissioner (Appeals).

5. The Government has examined the matter. As the Applicant has expired, the instant revision application has abated and is disposed of accordingly.



(Sandeep Prakash)

Additional Secretary to the Government of India

Sh. Shiv Kumar Adukia (deceased),  
R/o A-32, Sushant Apartments,  
Sushant Lok, Gurgaon, Haryana.

Order No. \_ 186\_/21-Cus dated 13/09/ 2021

Copy to:

1. The Commissioner of Customs, IGI Airport, N Delhi-37.
2. The Commissioner of Customs (Appeals), IGIA, N Delhi-37.

3. Shi Gaurav Goyal, Advocate, JKGA Law Chambers, A-200,  
Defence Colony, New Delhi-110024.

4. PA to AS(RA).

5. Guard File.

6. spare copy.

ATTESTED

(Ashish Tiwari)

Assistant Commissioner (Revision Application)

*Ravi*  
RAVI PRAKASH  
Officer on Special Duty  
Government of India  
Ministry of Finance  
Department of Revenue  
HUDCO Vishala Building  
Bhikaji Carr. a Place  
New Delhi - 110036