

SPEED POST



**F. No. 375/20/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...01-11-21

Order No. 246/21-Cus dated 01-11-2021 of the Government of India passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Customs 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-1/Airport/564-565/2018 dated 26.11.18 passed by the Commissioner of Customs (Appeals), New Delhi.

Applicant : Ms. Pushpa Rani, Hansi, Haryana.

Respondent : The Commissioner of Customs (Airport & General), IGI Airport, New Delhi.

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ORDER

A Revision Application No. 375/20/B/2019-RA dated 02.04.2019 has been filed by Ms. Pushpa Rani, Hansi, Haryana (hereinafter referred to as '**the Applicant**') against the Order-in-Appeal No. CC(A)Cus/D-1/Airport/564-565/2018 dated 26.11.2018 passed by the Commissioner of Customs (Appeals), New Delhi along with an Application for condonation of delay of 20 days in filing of the above Revision Application. The Commissioner (Appeals) has upheld the Order-in-Original No. 03/DR/ADC/2016 dated 11.01.2017, passed by the Additional Commissioner of Customs, IGI Airport, New Delhi, wherein eight (08) pieces of gold wrapped with black tape, weighing 1972 Grams valued at Rs. 48,78,600/-, were confiscated absolutely under Section 111(l) and 111(m) of the Customs Act, 1962. A penalty of Rs. 15 Lakh was also imposed on the Applicant under Section 112 and 114AA of the Customs Act, 1962.

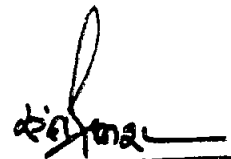
2. Brief facts of the case are that the Applicant arrived on 01.05.2015 at IGI Airport, New Delhi from Hongkong. She was intercepted by the Customs Officers near the Exit Gate of Arrival Hall after she had crossed the Green Channel. On search of her person, eight (08) Gold Cut Pieces/ Gold Bars and Gold Article, totally weighing 1972 Grams, concealed in her undergarments in one packet wrapped with black adhesive tape further kept in a transparent plastic pouch and found wrapped with white tissue paper and further wrapped with black adhesive tape, were recovered. The value of the recovered Gold was appraised as Rs. 48,78,600/-. The offending goods were confiscated absolutely by the original authority, vide Order-in-Original dated 11.01.2017. Penalty of Rs. 15 Lakh was also imposed on the Applicant. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), who vide the impugned Order-in-Appeal dated 26.11.2018, rejected the appeal.

3. The instant revision application has been filed, mainly, on the grounds that the Order was passed in violation of principles of natural justice by the original authority without affording the opportunity of personal hearing to the Applicant; that he was denied the opportunity of cross examination of the lady officer; that it was incorrect to hold that the Applicant was not allowed to import the gold under the provisions of Rule 3(1)(h) of the Foreign Trade (Exemption from application of rules in certain cases) Rules, 1993 and Notification No. 12/20212; and that the gold is not prohibited goods. It has, accordingly, been prayed that the gold may be released on payment of fine and applicable duty.

4. The personal hearing was scheduled on 05.10.2021, 20.10.2021 and 29.10.2021. None appeared for the Applicant nor any request for adjournment has been received. Since sufficient opportunities have been granted, the matter is taken up for disposal based on records.

5. The Government has carefully examined the matter. It is observed that the instant revision application has been filed without being accompanied by a fee of one thousand rupees, as required in terms of sub-section (3) of Section 129DD, *ibid*. The Applicant has not fulfilled this mandatory requirement, despite being advised to do so, *vide* letters dated 27.05.2019, 21.09.2021, 05.10.2021 and 20.10.2021. The revision application is, therefore, liable to be rejected as non-maintainable.

6. The revision application is rejected accordingly.



(Sandeep Prakash)

Additional Secretary to the Government of India

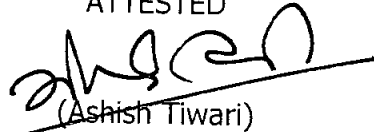
Ms. Pushpa Rani, W/o Sh. Radha Krishan
R/o H. No. 72/5. Lal Sadak, Near Old Subzi Mandi,
Hansi Haryana.

Order No. 246/21-Cus dated 01-11-2021

Copy to:

1. The Commissioner of Customs, (A&G), New Customs House, Near IGI Airport, New Delhi - 110037.
2. The Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, New Delhi - 110037.
3. Sh. V. S. Negi, Advocate, Chamber No. 451, Patiala House Courts, New Delhi - 110001
4. PA to AS(RA).
- ~~5. Guard File.~~
6. Spare Copy.

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (RA)