

SPEED POST



F. No. 380/06/B/SZ/2018-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 01/02/23

Order No. 30/23-Cus dated 01-02-2023 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. 179/2017 dated 28.09.2017, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Pr. Commissioner of Customs, Airport, Chennai.

Respondent : Sh. Manoram Chitanya Das, Chennai

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ORDER


Revision Application No. 380/06/B/SZ/2018-RA dated 15.01.2018, has been filed by the Pr. Commissioner of Customs, Chennai-I, Chennai (hereinafter referred to as the Applicant department) against the Order-in-Appeal AIRPORT. C.Cus.I. NO. 179/2017 dated 28.09.2017 passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has modified the order of the Joint Commissioner of Customs, Airport, Chennai, bearing no. 74/2017-18-AIRPORT dated 21.07.2017, by reducing redemption fine from Rs. 4,50,000/- to Rs. 2,40,000/- and setting aside the penalty of Rs. 1,00,000/- imposed on the Sh. Manoram Chitanya Das, Chennai (hereinafter referred to as the 'Respondent') under Section 114AA of the Customs Act, 1962. Vide the aforementioned Order-in-Original, 02 semi-finished gold chains, 01 crude gold kada and 01 crude gold ring, totally weighing 325 gms and collectively valued at Rs. 9,64,275/- recovered from the Respondent, were confiscated under Sections 111(d) & 111(l) but allowed to be redeemed for re-export on payment of redemption fine of Rs. 4,50,000/-. Besides penalties of Rs. 1,00,000/- were imposed on the Respondent, each under Section 112(a) and 114AA of the Act, *ibid*.

2. The revision application has been filed, mainly, on the grounds that the gold items were attempted to have been smuggled by the Respondent herein without declaring the same under Section 77 of the Customs Act, 1962; and that penalty under Section 114AA of the Customs Act, 1962 is imposable on the Respondent as a false declaration had been made by him by suppressing the possession of gold when questioned in the presence of witnesses.

3. Personal hearing in the matter was fixed on 01.02.2023. In the hearing held, in virtual mode, on 01.02.2023, Sh. Anburaju, AC appeared for the Applicant department and reiterated the contents of RA. Sh. Manoram Chitanya Das, Respondent appeared and stated that his RA against the same OIA has been decided earlier by AS(RA), Mumbai wherein RF is reduced to Rs. 1,20,000/- and PP under Section 112 to Rs. 50,000/-. Sh.

Anburaju, AC confirmed that the goods have been released to the Respondent herein based on AS(RA) Order and RF/PP was paid vide Challan dated 09.10.2020.

4. The Government has carefully examined the matter. It is observed that the Respondent herein had filed Revision Application, bearing no. 373/19/B/17-RA against the Order-in-Appeal impugned herein and the said RA has already been decided by the Revisionary Authority at Mumbai in the year 2020, vide GOI Order bearing no. 81/2020-Cus(SZ)/ASRA/Mumbai dated 22.06.2020. 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


Pr. Commissioner of Customs,
Commissionerate-I,
Chennai Airport and Air Cargo Complex,
New Custom House, Meenambakkam,
Chennai-600027.

Order No. 30/23-Cus, dated 01-02-2023

Copy to:

1. Sh. Manoram Chitanya Das, C/o Sh. Srinivas, 20, SBI Colony Apartment G-1, NRGS Hospital, Pallavanthangal, Chennai-600114.
2. The Commissioner of Customs (Appeals-I), 60, Rajaji Salai, Custom House, Chennai-600001.
3. PPS to AS(RA)
4. Guard File
- ✓ 5. Spare Copy
6. Notice Board

ATTESTED


अश्विनी कुमार लॉ / Ashmit Kumar Lau
अधीक्षक / Superintendent (R.A. Unit)
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At Hydro-Vaults Building, New Delhi-110023
Room No. 608, 6th Floor, B-Wing
The Ministry of Finance
New Delhi-110023
Secretary (R.A. Unit)