

**SPEED POST**



F. No. 380/76/B/2018-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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

Date of Issue 2/2/23

Order No. 82/23-Cus dated 02.02.2023 of the Government of India passed by Shri 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 AIRPORT. C.Cus.I. NO. 190/2017 dated 12.12.2017, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Sh. Mohamed Nasar, Chennai.

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

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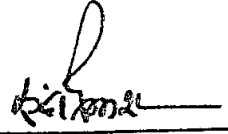
**ORDER**

Revision Application No. 373/76/B/2018-RA dated 01.03.2018 has been filed by Sh. Mohamed Nasar, Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal AIRPORT. C.Cus.I. NO. 190/2017 dated 12.12.2017, passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, modified the order of the Joint Commissioner of Customs, Airport, Chennai, bearing Order-in-Original no. 108/2017-18-AIRPORT dated 26.09.2017, by setting aside absolute confiscation and allowing re-export on payment of redemption fine of Rs. 1,70,000/- and setting aside the penalty of Rs. 20,000/- imposed on the Applicant herein under Section 114AA of the Customs Act, 1962. Vide the aforementioned Order-in-Original, 02 gold chains, 01 gold bracelet, totally weighing 239.4 gms and collectively valued at Rs. 6,96,654/-, recovered from the Applicant, were absolutely confiscated under Sections 111(d) & 111(l) of the Act, *ibid.* Besides penalties of Rs. 70,000/- & Rs. 20,000/- were imposed on the Applicant under Section 112(a) and 114AA, respectively, of the Act, *ibid.*

2. The revision application has been filed, mainly, on the grounds that the gold belonged to the Applicant and he submitted a receipt from M/s. Blue Moon Gold House (Pvt.) Ltd.; that he neither passed through the Green Channel nor mis-declared the seized goods; that he was wearing the gold jewellery and he brought the gold jewellery for his personal and family use; and that the Baggage Rules do not apply in this case as he was wearing the jewellery and the same were personal belongings.

3. Personal hearing in the matter was fixed on 13.01.2023 & 30.01.2023. Ms. Kamalamalar Palanikumar, Advocate, vide email letter dated 30.01.2023, informed that due to internet problem she could not attend the personal hearing in virtual mode and requested to reduce the redemption fine and personal penalty and pass an order with the available records. No one appeared for the Respondent department nor any request for adjournment has been received. As such, it is presumed that the department has nothing to add in the matter.

4. The Government has carefully examined the matter. It is observed that the Respondent herein 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

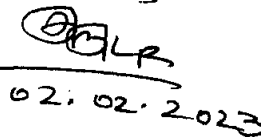
Sh. Mohamed Nasar, C/o Sh. S. Palanikumar  
Advocate, No. 10, Sunkurama Street,  
Second Floor, Chennai-600001.

Order No. 32 /23-Cus, dated 02.02.2023

Copy to:

1. The Pr. Commissioner of Customs, Commissionerate-I, Chennai Airport and Air Cargo Complex, New Custom House, Meenambakkam, Chennai-600027.
2. The Commissioner of Customs (Appeals-I), 60, Rajaji Salai, Custom House, Chennai-600001.
3. Sh. S. Palanikumar, Advocate, No. 10, Sunkurama Street, Second Floor, Chennai-600001.
4. PPS to AS(RA)
5. Guard File
6. Spare Copy
7. Notice Board

ATTESTED



02.02.2023

(लक्ष्मी राघवन)  
(Lakshmi Raghavan)  
अनुभाग अधिकारी / Section Officer  
वित्त मंत्रालय (राजस्व विभाग)  
Ministry of Finance (Deptt. of Rev.)  
भारत सरकार / Govt. of India  
नई दिल्ली / New Delhi