

SPEED POST



F. No. 380/45/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. 2/2/23

Order No. 33 /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. 23/2018 dated 13.02.2018, passed by the Commissioner of Customs (Appeals-I), Chennai.

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

Respondent : Ms. Fareena Mohamed Saribu, Chennai

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ORDER

Revision Application No. 380/45/B/SZ/2018-RA dated 01.05.2018 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. 23/2018 dated 13.02.2018, 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 Order-in-Original no. 93/2017-18-AIRPORT dated 28.08.2017, by reducing redemption fine from Rs. 4,35,000/- to Rs. 2,20,000/- and setting aside the penalty of Rs. 45,000/- imposed on Ms. Fareena Mohamed Saribu, Chennai (hereinafter referred to as the 'Respondent') under Section 114AA of the Customs Act, 1962. Vide the aforementioned Order-in-Original, 04 semi-finished gold bangles & 02 semi-finished gold chains, totally weighing 298 gms and collectively valued at Rs. 8,73,438/- 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. 4,35,000/-. Besides penalties of Rs. 90,000/- & Rs. 45,000/- were imposed on the Respondent under Sections 112(a) and 114AA, respectively, of the Act, *ibid*.

2. The revision application has been filed, mainly, on the grounds that Respondent had attempted to smuggle the gold by way of concealment and non-declaration to Customs knowing well that she was not an eligible passenger to import gold; that she had not declared to the Customs officer about the possession of gold as required under Section 77 of the Customs Act, 1962; that penalty under Section 114AA of the Customs Act, 1962 is imposable on the Respondent as she made a false declaration by intentionally suppressing the possession of gold when questioned in the presence of witnesses.

3. In the hearing held, in virtual mode, on 02.02.2023, Sh. Anburaju, AC appeared for the Applicant department and reiterated the contents of RA. He submitted that the goods had been released on 29.11.2017 for re-export on payment of RF & PP as per order of original authority. Further, the RA filed by the pax, i.e., the Respondent herein in the same matter has been decided by the AS(RA), Mumbai, vide Order No 856/2018-

CUS(SZ)/ASRA/Mumbai dated 26.10.2018. No one appeared for the Respondent nor any request for adjournment has been received.

4. The Government has carefully examined the matter. It is observed that the Respondent herein had filed Revision Application, bearing no. 373/96/B/18-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 2018, vide GOI Order bearing no. 856/2018-CUS(SZ)/ASRA/Mumbai dated 26.10.2018. 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

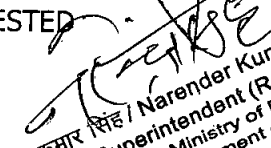
Pr. Commissioner of Customs,
Commissionerate-I,
Chennai Airport and Air Cargo Complex,
New Custom House, Meenambakkam,
Chennai-600027.

Order No. 33 /23-Cus, dated 02.02. 2023

Copy to:

1. Ms. Fareena Mohamed Saribu, C/o Sh. S. Palanikumar, Advocate, 10, Sunkurama Street, Chennai-600001.
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



नरेंद्र कुमार सिंह / Narender Kumar Singh
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