

SPEED POST



F.No. 373/77/B/2016-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... 7/11/22

Order No. 339 /22-Cus dated 7. 11 . 2022 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 129DD of the Customs Act 1962 against the Order-in-Appeal C.Cus II No. 404/2016 dated 09.05.2016, passed by the Commissioner of Customs (Appeals-II), Chennai.

Applicant : Sh. R. Saravanan, Chennai

Respondent : The Commissioner of Customs, Chennai-IV

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ORDER

Revision Application No. 373/77/B/2016-RA dated 31.05.2016 has been filed by Sh. R. Saravanan, Chennai (hereinafter referred to as "Applicant") against Order-in-Appeal C.Cus II No. 404/2016 dated 09.05.2016, passed by the Commissioner of Customs (Appeals-II), Chennai-IV. The Commissioner (Appeals), vide the impugned Order-in-Appeal, has upheld the Order-in-Original No. 42772/2016 dated 16.02.2016, passed by the Additional Commissioner of Customs, Chennai-IV. Vide the aforesaid Order-in-Original, 251 numbers of Red Sanders Logs, totally weighing 4180 Kgs and valued at Rs. 41,80,000/-; Coir Fibre bundles, weighing 10,950 Kgs valued at Rs. 2,28,800/-; and other materials used for concealment have been confiscated under Sections 113(d), 113(h), and 113(i)}, Section 118(b) and Section 119 of the Customs Act, 1962. Besides, penalty of Rs. 5,00,000/- was also imposed on the Applicant herein under Section 114 of the Act, *ibid*.

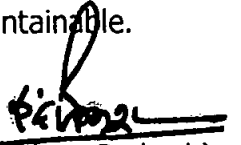
2. Brief facts of the case are that, on 21.07.2014, M/s. Varthini Enterprises, Chennai filed a Shipping Bill No. 3976797 dated 21.07.2014 for export from M/s Continental Warehousing Corporation, Chennai-52. The export goods were declared as coir fibre bundles. However, upon examination of the said coir fibre bundles, 251 numbers of Red Sanders Logs alongwith other items used for concealment of Red Sanders Logs were found. The Additional Commissioner of Customs, Chennai-IV, vide the aforementioned Order-in-Original dated 16.02.2016, absolutely confiscated the offending goods and imposed penalties as mentioned above. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), which was rejected. Vide the instant revision application, the Applicant has challenged the order of Commissioner (Appeals) on the grounds that the seized goods are not Red Sanders as the Test Report stated that the seized goods are morphologically similar to Red Sanders and have not confirmed them to be Red Sanders.

3. Personal hearing was held on 19.04.2018 before the then Additional Secretary, Revision Application. Due to change of incumbents, fresh hearings were granted on 24.08.2021, 31.08.2021, 26.10.2021, 02.11.2021, 08.12.2021 and 07.11.2022. None

appeared for either side on any of the dates mentioned above nor any request for adjournment has been received. Since sufficient opportunities have already been granted, the case is taken up for disposal on the basis of available records.

4. The Government has carefully examined the matter and observes that the goods in question were attempted to be exported as cargo from a Container Freight Station for which regular shipping bill was filed before the proper officer of customs, under Section 50 of the Customs Act, 1962. As per the provisions of Section 129 A, an appeal against the order of Commissioner (Appeals) lies with the Appellate Tribunal, except for the cases listed in first proviso to sub-section (1) thereof. Instant case does not fall in the category of cases listed in the said first proviso to Section 129 A (1). Hence, the revision application is not maintainable.

5. In view of the above, the Revision Application is rejected as non maintainable.


(Sandeep Prakash),

Additional Secretary to the Government of India

Sh. R. Saravanan
Proprietor, M/s. Varthini Enterprises
No. 208, Kasinathan Flats, No. 8
Moovarasam Pet Main Road
Madipakkam, Chennai-600091

Order No. 339/22-Cus dated 7.11.2022

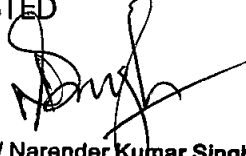
Copy to:

1. The Commissioner of Customs, Chennai-IV, Custom House, No. 60, Rajaji Salai, Chennai-600001.
2. The Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai-600001.
3. Sh. S. Palanikumar, P. Kamalamalar & S. Kameshwaran, Advocates, No. 10, Sunk Ram Street, 2nd Floor, Chennai-600001.
4. PA to AS(RA)

5. Guard file.
6. Notice board.

7. Spare Copy,

ATTESTED



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