

SPEED POST



F. No. 380/134/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...11/11/22

Order No. 343/22-Cus dated 11-11-2022 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 Applications filed, under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. 120/2016-TRY(CUS) dated 03.06.2016 passed by the Commissioner of Customs & Central Excise (Appeals-2), Tiruchirappalli.

Applicant : The Commissioner of Customs, Tiruchirappalli.

Respondent : Sh. Sathick Ali, Chennai

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ORDER

Revision Application No. 380/134/B/2016-RA dated 16.08.2016, has been filed by the Commissioner of Customs, Tiruchirappalli (hereinafter referred to as the Applicant department) against the Order-in-Appeal No. 120/2016-TRY(CUS) dated 03.06.2016 passed by the Commissioner of Customs & Central Excise (Appeals-2), Tiruchirappalli. The Commissioner (Appeals) has modified the orders of the Deputy Commissioner of Customs, Airport, Tiruchirappalli, bearing no. 442/2015 dated 01.10.2015, wherein assorted goods valued at Rs. 18380/- recovered from the Respondent were confiscated under Section 111(d), (e), (l), (m) & (o) but allowed to be redeemed on payment of redemption fine of Rs. 23,500/- along with applicable customs duty and also confiscated absolutely commercial goods including two gold chains, valued at Rs. 2,19,260/- under Section 111(d), (e), (l), (m) & (o). Besides penalty of Rs. 36,000/- was imposed on Sh. Sathick Ali, Chennai (herein-after referred to as the 'Respondent'). In the appeal filed by the Respondent herein, the Commissioner (Appeals) allowed the redemption of the confiscated goods, i.e., two gold chains valued at Rs. 2,07,010/- and commercial goods valued at Rs. 18,380/- on payment of appropriate Customs duty, fine of Rs. 1,00,000/- & Rs. 10,000/-, respectively, to the Respondent. Penalty imposed on the Respondent and the rest of the order was upheld.

2. The revision application has been filed, mainly, on the grounds that the seized commercial goods including two gold chains were attempted to have been smuggled by the Respondent herein without declaring the same under Section 77 of the Customs Act, 1962; that the Respondent stayed abroad for only one day; and that the Order of redemption perpetuates the illegal acts of the Respondent. Written reply dated 30.10.2018 has been filed by the Respondent.

3. Personal hearing in the matter was fixed on 22.10.2018, 19.11.2018, 20.11.2018, 28.11.2019, 05.12.2019 and 11.11.2022. In the hearing held, in virtual mode, on 11.11.2022, no one appeared for the Applicant department nor any request for adjournment has been received. Sh. B. Kumar, Consultant appeared for the Respondent

and stated that the RA filed by him against the same Order-in-Appeal has already been disposed of by the Government vide GOI Order No. 644/2018-Cus(SZ)/ASRA/Mumbai dated 27.08.2018. Therefore, the present RA has been rendered infructuous. Since sufficient opportunities have been granted to the Applicant department, 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, bearing no. 373/118/B/16-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. 644/2018-Cus(SZ)/ASRA/Mumbai dated 27.08.2018. 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

The Commissioner of Customs,
No. 1 Williams Road, Cantonment,
Tiruchirappalli-620 001

Order No. 343 /22-Cus, dated 11-11-2022

Copy to:

1. Sh. Sathick Ali, S/o Sh. Abdul Batcha Sickendar, No. 8/1, New No. 15/1, 1st Street Ebrahim Sahib 1st Street, Chennai – 600 001.
2. The Commissioner of Customs & Central Excise (Appeals-2), No. 1 Williams Road, Cantonment, Tiruchirappalli-620 001.
3. Sh. B. Kumar, Consultant, M/s B. K. Associates, Room No. 4, No. 169/84, Ganguere Reddy Road, Egmore, Chennai-600 008.
4. PA to AS(RA)
5. Guard File
6. Spare Copy
7. Notice Board

ATTESTED



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