

SPEED POST



F. No. 380/60/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...21/12/22.....

Order No. 39/22-Cus dated 21-12-2022 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 Application, filed under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal C.Cus-I No. 631/2015 dated 30.09.2015, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : The Commissioner of Customs, Chennai-I (Airport), Chennai

Respondent : Sh. Ismail Sharief, Bengaluru

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ORDER

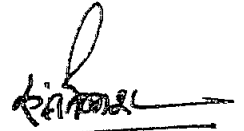
Revision Application No. 380/60/B/2016-RA dated 08.03.2016, has been filed by the Commissioner of Customs, Chennai-I (Airport), Chennai (hereinafter referred to as the Applicant department) against the Order-in-Appeal C.Cus-I No. 631/2015 dated 30.09.2015 passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has set aside the order of the Assistant Commissioner of Customs, Airport, Chennai, bearing OS No. 1270/2014-Batch D dated 09.10.2014, wherein 01 ten tola gold bar, valued at Rs. 3,18,551/-/- recovered from the Respondent was absolutely confiscated under Section 111(d), (i), (m) & (o). Besides penalty of Rs. 40,000/- was also imposed on Sh. Ismail Sharief, Bengaluru (hereinafter referred to as the Respondent). In the appeal filed by the Respondent herein, the Commissioner (Appeals) set aside the order of original authority and allowed the redemption of the confiscated gold, on payment of fine of Rs. 75,000/- to the Respondent. Penalty imposed on the Respondent was reduced from 40,000/- to 30,000/-.

2. The revision application has been filed, mainly, on the grounds that the Respondent has contravened Section 77 and 11 of the Customs Act, 1962 and thereby the gold recovered from him is liable for absolute confiscation; that he was not in possession of foreign currency to pay the duty; that he stayed abroad for only 104 days and hence did not fulfill the conditions of Notification No. 12/2012 dated 17.03.2012 and baggage rules and hence was not an eligible passenger; and that permitting the ineligible passenger to redeem the smuggled gold is incorrect in law.

3. Personal hearing in the matter was fixed on 12.09.2018 & 21.12.2022. In the hearing held, in virtual mode, on 21.12.2022, 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 them against the same Order-in-Appeal has been disposed of by the GOI vide Order No. 698/2018-Cus dated 30.08.2018 read with Corrigendum dated 19.12.2018. Hence, present RA has become infructuous. Sh. Kumar undertook to furnish a copy of the Order dated 30.08.2018 and

Corrigendum dated 19.12.2018 immediately. The copies were furnished after the hearing by email.

4. The Government has carefully examined the matter. It is observed that the Respondent herein had filed Revision Application, bearing no. 373/17/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. 698/2018-Cus dated 30.08.2018 read with the Corrigendum dated 19.12.2018. 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

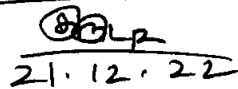
The Commissioner of Customs,
Chennai-1 (Airport)
New Custom House, Meenambakkam
Chennai-600027

Order No. 391/22-Cus, dated 21-12-2022

Copy to:

1. Sh. Ismail Sharief, S/o Mohammed Yacoob Sharief, No. 03, Masjid Street, Halasuru, Bengaluru-560008.
2. The Commissioner of Customs (Appeals-I), 60, Rajaji Salai, Custom House, Chennai-600001.
3. PA to AS(RA)
4. Guard File
5. Spare Copy
6. Notice Board

ATTESTED



(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