

SPEED POST



F. No. 373/215/B/2015-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. 14/2/23

Order No. 52/23-Cus dated 14.02.2023 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 C.Cus.I. NO. 139 & 140/2014 dated 18.12.2014, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Sh. Syed Abdul Kader, Chennai.

Respondent : Pr. Commissioner of Customs, Chennai-I, Chennai.

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ORDER

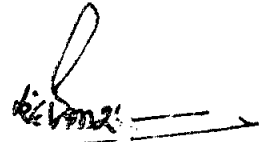
Revision Application No. 373/215/B/2015-RA dated 24.06.2015 has been filed by Sh. Syed Abdul Kader, Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal C.Cus.I. NO. 139 & 140/2014 dated 18.12.2014, passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, modified the order of the Joint Commissioner of Customs, Airport, Chennai, bearing Order-in-Original No. 374 dated 06.05.2014, by setting aside absolute confiscation and allowing re-export on payment of redemption fine of Rs. 3,25,000/-. Vide the aforementioned Order-in-Original, electronic goods, collectively valued at Rs. 9,78,100/-, recovered from the Applicant, were absolutely confiscated under Sections 111(d) & 111(m) of the Act, *ibid*. Besides penalty of Rs. 1,00,000/- was also imposed on the Applicant under Section 112(a) of the Act, *ibid*.

2. Brief facts of the case are that, on 11.08.2012, the Applicant arrived at Anna International Airport, Chennai from Singapore and was intercepted by officers of CZU-DRI at the arrival hall of the airport. Upon examination of the baggage of the Applicant, 05 pieces of high-end professional cameras were found. He stated that he did not possess any purchase documents for the said goods. The total value of the goods brought by him was Rs. 9,78,000/-. He had declared the total value of goods brought by him as Rs 1,50,000/-. The Applicant in his voluntary statement dated 12.08.2012, tendered under Section 108 of the Customs Act, 1962, *inter-alia*, stated that he had attempted to smuggle the subject goods as a carrier for monetary consideration; and that he had done so in the past also for around 4 to 5 times.

3. The revision application has been filed, mainly, on the grounds that the Applicant proceeded towards the Red Channel and declared the goods that were in his possession; that Applicant did not cross the Customs barrier; that baggage within the meaning of section 79 of the Customs Act also includes articles contained in the baggage even though in commercial quantities; that valuation of the goods was high and the same was not reduced in spite of the invoice submitted which was in possession of the Applicant; and that bonafide baggage comes in to picture only to claim free allowance.

4. Personal hearing in the matter was fixed on 09.01.2023 & 27.01.2023. No one appeared for either side nor any request for adjournment has been received. However, the Ld. Advocate for the Applicant has, vide email dated 26.01.2023, submitted that the RA filed by the department in the matter has already been disposed of. Hence matter may be decided as deemed fit.

5. 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. 768/2018-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

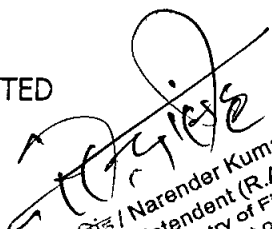
Sh. Syed Abdul Kader
C/o A. Ganesh, Advocate
F. Block 179 Anna Nagar
Chennai-600102

Order No. 52 /23-Cus, dated 14.02. 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. A. Ganesh, Advocate, F. Block 179, IV Street, Annanagar, Chennai-600102.
4. PPS to AS(RA)
5. Guard File
- ✓ 6. Spare Copy
7. Notice Board

ATTESTED



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