

SPEED POST



F. No. 373/216/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. 53/23-Cus dated 14.2.2023 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. 141/2014 dated 18.12.2014, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Sh. Anwar Ali, Chennai.

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

.....

ORDER

Revision Application No. 373/216/B/2015-RA dated 24.06.2015 has been filed by Sh. Anwar Ali, Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal C.Cus.I. NO. 141/2014 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 of the goods recovered from the Applicant herein and allowing re-export thereof on payment of redemption fine of Rs. 3,00,000/-. Vide the aforementioned Order-in-Original, electronic goods, collectively valued at Rs. 9,55,000/-, 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* which has been upheld in appeal.

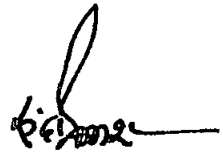
2. Brief facts of the case are that the Applicant arrived at Anna International Airport, Chennai, on 11.08.2012, from Singapore and was intercepted by officers of CZU-DRI at the arrival hall of the airport. Upon examination of the baggage of the Applicant, 03 pieces of high-end professional cameras were 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. 9,55,000/-. 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 the goods did not belong to him.

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 inspite 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. 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. No one appeared for the Respondent department nor any request for adjournment has been received. Hence, it is presumed that the department has nothing to add in the matter.

5. The revision application has been filed with a delay. Delay, which is attributed to the Applicant's illness, is condoned.

6. The Government has carefully examined the matter. It is observed that the Respondent herein had filed Revision Application No. 380/06/B/2015-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. 769/2018-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. Anwar Ali
C/o A. Ganesh, Advocate
F. Block 179 Anna Nagar
Chennai-600102

Order No. 53 /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

प्रवीण नेगी / Praveen Negi
अधीक्षक / Superintendent (R.A. Unit)
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
Room No. 605, 6th Floor, B-Wing
14, Hudco Vishala Building, Bhikaji Cama Place
New Delhi-110086