

SPEED POST



F. No. 373/81/B/2018-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..16/02/23

Order No. 56/23-Cus dated 16-02-2023 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 AIRPORT. C.Cus.I. NO. 215/2017 dated 29.12.2017, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Sh. Anbuselvan Mookiah Raju, Chennai.

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

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ORDER

Revision Application No. 373/81/B/2018-RA dated 23.02.2018 has been filed by Sh. Anbuselvan Mookiah Raju, Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal AIRPORT. C.Cus.I. NO. 215/2017 dated 29.12.2017, passed by the Commissioner of Customs (Appeals-I), Chennai. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, upheld the order of the Joint Commissioner of Customs, Airport, Chennai, bearing Order-in-Original No. 103/2017-18-AIRPORT dated 16.09.2017, except to the extent of setting aside penalty imposed on the Applicant herein under Section 114AA of the Customs Act, 1962. Vide the aforementioned Order-in-Original, 01 gold chain, 01 gold loop, 04 nos of gold rings, 02 nos of gold buckles and 01 gold rod, totally weighing 497.2 gms, collectively valued at Rs. 14,73,700/-, recovered from the Applicant, were absolutely confiscated under Sections 111(d) & 111(l) of the Act, *ibid*. Besides penalties of Rs. 1,50,000/- & Rs. 75,000/- were also imposed on the Applicant under Sections 112(a) & 114AA, respectively, of the Act, *ibid*.

2. Brief facts of the case are that the Applicant arrived at Chennai Airport, on 12.02.2017, from Colombo and was intercepted by customs officers at the exit of the arrival hall, after he had passed through the Green Channel. Upon questioning as to whether he was carrying any gold/gold ornaments or contraband, he replied in negative. Upon questioning whether he had filled the Customs Declaration Form, he again replied in negative. On examination of the baggage of the Applicant, gold items as mentioned in para 1 above were recovered. He had attempted to smuggle the said gold by not declaring the same, by way of concealing them and also he was not in possession of any valid

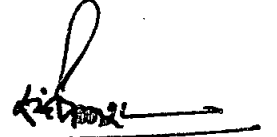
permit and he was not eligible to bring the gold. The Applicant in his statement, tendered under Section 108 of the Customs Act, 1962, inter-alia, recorded immediately after seizure, stated that he is doing business of household items and was earning around Rs. 35,000/- per month; that the gold was given to him by an unknown person at Colombo Airport and the same was to be handed over to an unknown person who would identify him outside Chennai airport; that he carried the bag with the concealed gold for the monetary benefit of Rs. 5,000/-; that he was not in possession of any valid permit/licence/document issued by any competent authority for the legal import of gold and he had attempted to smuggle the same by way of concealing and not declaring the same to customs.

3. The revision application has been filed, mainly, on the grounds that order of the appellate authority is against law, weight of evidence, circumstances and probabilities of the case; that customs officers cut and paste the similar mahazar and made out some corrections and forced the passenger to sign the same; that he retracted his statement and claimed the ownership of the gold.

4. Personal hearing in the matter was fixed on 13.01.2023, 01.02.2023 & 15.02.2023. No one appeared for either side nor any request for adjournment has been received. However, the Ld. Advocate for the Applicant has, vide email letter dated 30.01.2023, submitted that the RA filed by the department in the same matter has already been disposed of. Hence matter may be decided on the basis of available records.

சென்னை கர்வர்ட்டர்ஸ் ஓபிஸ்
(பி.ஐ.டி.ஓ.ஓ) கர்வர்ட்டர்ஸ் ஓபிஸ்
கர்வர்ட்டர்ஸ் ஓபிஸ் கர்வர்ட்டர்ஸ் ஓபிஸ்
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கர்வர்ட்டர்ஸ் ஓபிஸ் கர்வர்ட்டர்ஸ் ஓபிஸ்

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. 735-746/2018-CUS(SZ)/ASRA/MUMBAI dated 28.09.2018. It is noticed that in the GOI Order dated 28.09.2018, the date of OIA has been mentioned as 28.09.2017 instead of 29.12.2017. But as all other details including those of OIO impugned before the Commissioner (Appeals) tally, it would appear that wrong mentioning of date of OIA is only a typographical mistake. 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

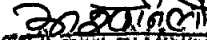
Sh. Anbuselvan Mookiah Raju
C/o S. Palanikumar, Advocate
No. 10, Sunkurama Street,
Second Floor, Chennai-600001

Order No. 56/23-Cus, dated 16-02-2023

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), Chennai Airport & Chennai Air Cargo, 3rd Floor, New Custom House, GST Road, Meenambakkam, Chennai-600016.
3. Smt. Kamalamalar Palanikumar, Advocate, No. 10, Sunkram Street, Second Floor, Chennai-600001.
4. PPS to AS(RA)
5. Guard File
6. Spare Copy
7. Notice Board

ATTESTED


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