

SPEED POST



F. No. 373/414/B/2019-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 01/03/23

Order No. 75/23-Cus dated 01-03-2023 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 No. 63/2019-TRY (CUS) dated 11.07.2019, passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirapalli.

Applicant : Sh. Y. Sadik Basha, Ramnathpuram.

Respondent : The Commissioner of Customs, Tiruchirapalli.

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ORDER

A Revision Application No. 373/414/B/2019-RA dated 14.10.2019 has been filed in the name of Sh. Y. Sadik Basha, Ramnathpuram (hereinafter referred to as the Applicant), against the Order-in-Appeal 63/2019-TRY (CUS) dated 11.07.2019, passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirapalli. The Commissioner (Appeals) has, vide impugned Order-in-Appeal, rejected the appeal filed by the Applicant herein against Order-in-Original No. 04/2018 dated 12.12.2018 read with Corrigendum dated 27.01.2019, passed by the Assistant Commissioner of Customs, Airport, Madurai.

2. The Applicant herein was intercepted at Madurai Airport upon his arrival, on 17.02.2018, from Colombo and was found to be carrying goods as per details below:

SL. No.	Description (All new)	Qty.	Value each (in Rs)	Value (in Rs)
1	Gudang Garam Cigarettes (without pictorial warning)	4800 Nos. (24 cartons)	20/-	96,000/-
2	Apple I phone-X 256GB	5 Nos.	98,000/-	4,90,000/-
3	Apple Home Pad Speakers	8 Nos.	22,000/-	1,76,000/-
4	Sony PS3 Play Station	4 Nos.	17,000/-	68,000/-
	Total			8,30,000/-

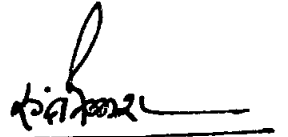
The original authority, after following the principles of natural justice, ordered for absolute confiscation of 4,800 nos. of cigarettes under Section 111 (d), (l) & (m) of the Customs Act, 1962. The electronic items, totally valued at Rs. 7,34,000/-, were also held liable to confiscation but were allowed to be redeemed on payment of redemption fine of Rs. 2,20,000/-. A penalty of Rs. 83,000/- was also imposed on the Applicant herein under Section 112 (a) & (b) of the Customs Act, 1962. The appeal filed by the Applicant herein has been rejected by the Commissioner (Appeals), as time barred.

3. The revision application has been filed on various grounds including on merits. However, the application is unsigned. This position was brought to the notice of the

Applicant, vide letters dated 12.01.2023, 20.01.2023 and 15.02.2023, for rectification. The requisite court fee stamps have also not been furnished despite advice.

4. Personal hearing in the matter was fixed on 20.01.2023, 08.02.2023 and 01.03.2023. No one appeared for either side on any of the dates fixed for hearing nor any request for adjournment has been received.

5. The Government has carefully examined the matter. Since the revision application is unsigned, it cannot be entertained. The application is, accordingly, rejected in limine.



(Sandeep Prakash)

Additional Secretary to the Government of India

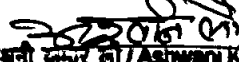
Sh. Y. Sadik Basha,
No. 6-A, Palagai Sahib Street,
Block-2, Thondi PO,
Thiruvadanai,
Ramnad District-623409.

Order No. 75/23-Cus dated 01-03-2023

Copy to:

1. The Commissioner of Customs, Tiruchirapalli, No. 1, Williams Road, Cantonment, Trichy-620001.
2. The Commissioner of Customs & Central Excise (Appeals), No. 1, Williams Road, Cantonment, Tiruchirapalli-620001.
3. PPS to AS (RA).
4. Guard file.
5. ✓ Spare Copy.
6. Notice Board.

ATTESTED


अश्वनी कुमार लो / Ashwani Kumar Lau
अधिकारी / Superintendent (R.A. Unit)
राजस्व विभाग / Department of Revenue
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