

**SPEED POST**



F. No. 372/20/B/2021-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..10/3/22

Order No. 83 /22-Cus dated 10-03-2022 of the Government of India passed by Sh. 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. KOL/CUS/AIRPORT/AKR/615/2021 dated 30.07.2021 passed by the Commissioner of Customs (Appeals), Kolkata.

Applicant : Sh. Sorokhaibam Donson Singh, Imphal.

Respondent : The Commissioner of Customs (Airport & Admn.), Kolkata.

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**ORDER**

A Revision Application No. 372/20/B/2021-RA dated 30.09.2021 has been filed by Shri Sorokhaibam Donson Singh, Imphal (hereinafter referred to as the Applicant) against the Order-in-Appeal No. KOL/CUS/AIRPORT/AKR/615/2021 dated 30.07.2021 passed by the Commissioner of Customs (Appeals), Kolkata. The Commissioner (Appeals) has, vide impugned Order-in-Appeal, upheld the Order passed by the Additional Commissioner of Customs, AIU, Kolkata, bearing no. 18/2020-ADC dated 13.02.2020, vide which foreign currency of USD 30,000 recovered from the Applicant herein, has been absolutely confiscated under Section 113(d) & 113(e) of the Customs Act, 1962. A penalty of Rs. 5,00,000/- was also imposed on the Applicant under Section 114 of the Act, *ibid*.

2. Briefly stated, the Applicant herein was intercepted by the officials of CISF at the domestic departure area at the NSCBI Airport, Kolkata, on 19.08.2018, when travelling from Kolkata to Imphal by Air Asia, flight no. I5 524 on 19.08.2018. He was handed over by the CISF officials to the Customs officers. Upon his search, foreign currency of USD 30,000 kept in his hand bag was recovered. The Applicant could not produce any licit documents in support of legal acquisition, possession and/or exportation of the foreign currency. The original authority ordered for absolute confiscation of the foreign currency, equivalent to Rs. 20,82,000/-, and imposed a penalty of Rs. 5,00,000/- on the

Applicant herein. The appeal filed by the Applicant before the Commissioner of Customs (Appeals) has been rejected.

3. The revision application has been filed, mainly, on the grounds that the foreign currency is not a prohibited item; and that the statement recorded from the Applicant was not a voluntary statement. It has been prayed that the foreign currency may be allowed to be redeemed and the penalty may be waived.

4. Personal hearing, in virtual mode, was fixed on 09.03.2022. No one appeared for the Applicant nor any request for adjournment has been received. Sh. Dheeraj Kumar, Superintendent appeared for the Respondent department and supported the Order of Commissioner (Appeals). After the personal hearing was concluded, an email dated 09.03.2022 has been received from Sh. Debaprasad Biswas, Advocate of the Applicant seeking to withdraw the instant revision application with a liberty to file afresh.

5. The Government has carefully examined the matter. The revision application is allowed to be withdrawn, as requested. However, in respect of refiling of the revision application, it is clarified that any revision application, if so refiled, shall be considered at the relevant time, as per law including in respect of limitation.

6. The revision application is disposed of accordingly.



(Sandeep Prakash)

Additional Secretary to the Government of India

Shri Sorokhaibam Donson Singh,  
S/o Sh. Sorokhaibam Namaichand Singh,  
Sagolband, Wahengbam Leikai,  
Imphal West, Imphal, Manipur – 795001.

Order No. 83 /22-Cus dated 10-03-2022

Copy to:

1. The Commissioner of Customs (Airport & Admn.), NSCBI Airport, Kolkata – 700052.
2. The Commissioner of Customs (Appeals), 15/1, 3<sup>rd</sup> Floor, Custom House, Strand Road, Kolkata - 700001.
3. Sh. Debaprasad Biswas, Advocate, 199, Ramkrishnapur, Barasat, Kolkata – 700124.
4. PA to AS(RA).
- ✓ 5. Guard File.
6. Spare Copy.

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