

SPEED POST



F. No. 373/231/B/SZ/2020-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHICAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue.. 26/11/24..

Order No. 235/24-Cus dated 26-11-2024 of the Government of India passed by Smt. Shubhagata Kumar, 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 No. VIZ-CUSTM-000-APP-024-19-20 dated 30.09.2019, passed by the Commissioner (Appeals), Guntur Central Tax & Customs, Visakhapatnam.

Applicant : Shri Mohamed Hussain Mohamed Yousuf Sahib, Nagapattinam (T.N.)

Respondent : The Pr. Commissioner of Customs, Visakhapatnam

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ORDER

A Revision Application No. 373/231/B/SZ/2020-RA dated 15.10.2020 has been filed by Shri Mohamed Hussain Mohamed Yousuf Sahib, Nagapattinam (T.N.) (hereinafter referred to as the Applicant), against the Order-in-Appeal No. VIZ-CUSTOM-000-APP-024-19-20 dated 30.09.2019, passed by the Commissioner (Appeals), Guntur Central Tax & Customs, Visakhapatnam. The Commissioner (Appeals) has rejected the appeal filed by the Applicant and upheld the Order-in-Original No.236/2018 dated 30.10.2018 passed by the Assistant Commissioner of Customs, Custom House, Port Area, Vishakhapatnam.

2. Brief facts of the case are that, the Applicant, an Indian passport holder, arrived from Kuala Lumpur on 21.10.2018, at Visakhapatnam International Airport. He was intercepted at the exit of the Airport by the Customs officers. The Customs officers questioned the Applicant as to whether he was carrying any dutiable goods/gold/contraband on his person or in his baggage to which he replied in the negative. During the search of the Applicant, as also upon further questioning by the Customs officers in the presence of two independent witnesses, the Applicant confessed to have hidden one gold chain wrapped in black tape in his rectum. The Applicant voluntarily ejected the chain and admitted to have not declared the same to avoid detection by Customs officers and also to evade Customs duty. After the Assayer's certification of the chain in question, the Customs officers vide Seizure Memo/ Panchanama dated 21.10.2018 seized the yellow gold chain weighing 141 gms (24 carat purity) valued at Rs. 4,11,719/-.

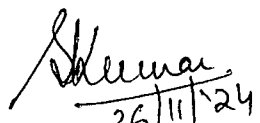
3. A statement dated 21.10.2018 of the Applicant was recorded under Section 108 of the Customs Act, 1962 wherein he inter-alia admitted that he did not declare the goods with the intention of evading Customs duty by way of non-declaration and he knew that smuggling of contraband goods was prohibited and was an offence and he had fully realized that he had committed an offence. After due process of law, the adjudicating authority vide the above said O-I-O dated 30.10.2018 confiscated the seized goods under Section 111(d), 111(i) and 111(l) of the Customs Act, 1962 without giving an option for redemption under the provisions of Section 125 ibid and imposed a penalty of Rs. 50,000/- on the applicant under Section 112(b) ibid. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), which has been rejected. Aggrieved by the O-I-A, the Applicant filed this Revision Application.

4. The above revision application has been filed mainly on the grounds that the gold chain imported was his family use for the marriage of his sister; that he declared the gold properly at the time of import and never mis-declared; that he is a bonafide passenger and never committed any kind of financial offences; he is eligible passenger to import gold on concessional rate of duty; that he did not conceal the gold to evade Customs duty. He has sought relief from absolute confiscation and penalty imposed on him.

5. Personal hearings in the matter were fixed on 11.11.2024 and 25.11.2024. But no one appeared from the Applicant's side. Shri Rameshwaran, Assistant Commissioner, Customs, Vizag appeared on behalf of the Respondent on 25.11.2024 and reiterated the written submissions in their letter and prayed for the O-I-A to be upheld.

6. The Government has examined the matter. As per sub-section 3(a) of Section 129DD, *ibid*, a revision application shall be accompanied by a fee of Rs. 200/- when the amount of duty and interest demanded, fine or penalty levied by an officer of Customs in the case to which the application relates is one lakh rupees or less. The use of word 'shall' in the said sub-section (3) makes it apparent that the requirement of fees is mandatory. It is observed that the Applicant has filed the instant revision application without being accompanied by the said requisite fee of Rs. 200/- as required despite being advised to do so, vide letters dated 22.10.2024 and 13.11.2024.

7. The revision application is, accordingly, rejected as non-maintainable, without traversing the merits of the case.


26/11/24

(Shubhagata Kumar)

Additional Secretary to the Government of India

Shri Mohamed Hussain Mohamed Yousuf Sahib,
S/o Shri Mohamed Hussain,
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Order No. 235/24-Cus dated 26-11-2024

Copy to:

1. The Commissioner (Appeals), Guntur, Central Tax & Customs, 4th Floor, Custom House, Port Area, Visakhapatnam – 530035.

2. The Principal Commissioner of Customs, Visakhapatnam, GST Bhawan, Port Area, Visakhapatnam – 530035.
3. PPS to AS (RA)
4. Guard file
- ✓ 5. Spare Copy
6. Notice Board

ATTESTED

(शैलेन्द्र कुमार मीना)
(Shailendra Kumar Meena)
अनुभाग अधिकारी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi