

SPEED POST



F. No. 373/337A/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. 22/03/24

Order No. 82/24-Cus dated 22-03-2024 of the Government of India passed by Smt. Shubhagata Kumar, Additional Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

Subject : Revision Applications, filed under Section 129 DD of the Customs Act 1962, against the Order-in-Original No. 54/2019 dated 21.03.2019, passed by the Assistant Commissioner of Customs (Preventive), Trichy.

Applicants : Sh. Sathik Ali, Perambalur

Respondent : Asstt. Commissioner of Customs(Preventive), Tiruchirapalli.

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ORDER

Revision Application, bearing Ns. 373/337A/B/2019-RA dated 26.08.2019, has been filed by Sh. Sathik Ali, Perambalur (hereinafter referred to as the Applicant), against the Order-in-Original No. 54/2019 dated 21.03.2019, passed by the Assistant Commissioner of Customs (Preventive), Trichy. Vide the impugned OIO, gold items of 24 carat purity collectively weighing 160grams valued at Rs.4,88,000/- brought by the Applicant in contravention of the baggage rules, 2016 were absolutely confiscated under sections 111(d), 111(i),111(l) and 111(m) of Customs act,1962 and a penalty of Rs.50,000/- was imposed under Sections 112(a) and 112(b) of the Act,ibid.

2. The revision application has been filed, mainly, on the grounds that the Applicant did not smuggle gold items but he owned them; That he was not given the option to redeem the impugned gold items under Section 125 of the Customs act,1962; That import of gold is not prohibited and statement under section 108 of the Act ibid , do not contain the true picture.

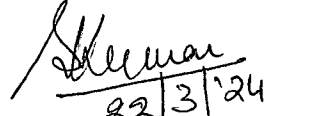
3. Personal hearing in the matter was fixed on 22.03.2024 but no one appeared from either the Applicant's side or from the respondent side.

4. The Government observes that the impugned order has been passed by an Officer of customs lower in rank than a [Principal Commissioner of Customs or Commissioner of Customs]. As per Section 128(1) of the Act ibid "Any person aggrieved by any decision or order passed under this act by an officer of customs lower in rank than a [Principal Commissioner of Customs or Commissioner of Customs] may appeal to the Commissioner

(Appeals) within sixty days from the date of the communication to him of such decision or order".

4. The Government observes that the applicant has come before this authority without approaching the jurisdictional Appellate authority. The Government finds that the impugned order has not been passed under Section 128 A of the Act ibid, whereas, in terms of Section 129DD, revision applications can only be filed against order passed under Section 128A of the Customs Act. Thus, a revision application is maintainable only against on order passed by Commissioner (Appeals) under Section 128A.

5. The revision application is, accordingly, rejected as non-maintainable.


22/3/24
(Shubhagata Kumar)

Additional Secretary to the Government of India

Sh. Sathik Ali S/o Sh. Mohamed ali,
No.5, Hussain ali Street, Labbaikudikadu P.O.,
Kunnam T.K., Perambalur-621108

Order No. 82/24-Cus dated 22-03-2024

Copy to:

1. The Asstt. Commissioner of Customs (Preventive), No.1, Williams road, Cantonment, Tiruchirappalli-620001.
2. Sh. A. Selvaraj, Superintendent of Customs (Retd.), 68, Krishnamurthy nagar, Tiruchirappalli-620021.
3. PPS to AS(RA).
4. Guard File.
- ✓ 5. Spare Copy.
6. Notice Board.

ATTESTED



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