

**SPEED POST**



F.No. 380/23/B/SZ/2020-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue. 18/02/25.

Order No. 18/25-Cus dated 18-02-2025 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.TCP-CUS-000-APP-018-20 dated 20.04.2020, passed by the Commissioner of GST, Service Tax & Central Excise (Appeals), Tiruchirappalli.

Applicant : The Commissioner of Customs (Preventive), Tiruchirappalli.

Respondent : Shri Katti Naina Mohamed, Ramanathapuram.

**ORDER**

A Revision Application No. 380/23/B/SZ/2020-RA dated 07.08.2020 has been filed by the Commissioner of Customs (Preventive), Tiruchirappalli (hereinafter referred to as the Applicant department), against Order-in-Appeal No.TCP-CUS-000-APP-018-20 dated 20.04.2020, passed by the Commissioner of GST, Service Tax & Central Excise (Appeals), Tiruchirappalli. The Commissioner (Appeals) has modified the order of the Assistant Commissioner of Customs, Tiruchirappalli, bearing No. 216/2019 dated 29.05.2019, wherein Indian Currency i.e. 300 notes of 2000 denomination and 200 notes of 500 denomination, totally valued at Rs. 7,00,000/- recovered from the respondent were absolutely confiscated under Section 113(d) & (e) of the Customs Act, 1962 read with read with Sections 3 and 4 of FEMA, 1999 and Regulations 5 and 7 of the Foreign Exchange Management (Export and Import of currency) Regulations, 2015 alongwith material object used to conceal the currency viz. the brown colour travel hand bag (NCV) under Section 119 of the Customs Act, 1962. A personal penalty of Rs. 70,000/- was also imposed on the Respondent under Section 114 of the Act, ibid. In the appeals filed by the respondent, the Commissioner (Appeals) allowed the redemption of the confiscated goods i.e. Indian Currencies on payment of redemption fine of Rs.1,40,000/-. Rest of the Order-in-Original was upheld.

2. The revision application has been filed, mainly, on the grounds that Respondent had attempted to smuggle the Indian currency by way of concealment and non-declaration to Customs knowing well that he was carrying Indian currency in excess of permissible limit without any supportive documents and was trying to take the same out of India in illicit manner; that the Commissioner (Appeals) has exercised his discretion under Section 125 of the Customs Act that in case of prohibited goods, the word 'may' is used in the Act giving discretionary power to the adjudicating authority.

3. Personal hearing in the matter was fixed on 18.12.2024. Shri Ashutosh Shukla, Appraiser appeared for personal hearing on behalf of the applicant department and reiterated that the grounds of appeal contained in the revision application and prays for the OIO to be upheld. No one appeared from the respondent's side, therefore another opportunity granted on 07.02.2024. However, no one appeared for the respondent nor was any request for adjournment of personal hearing etc received. Shri A. Sivakumar, Superintendent appeared for personal hearing on behalf of the applicant department and

submitted that they are in receipt of RA order 06/2025-Cus dated 08.01.2025; F.No.373/192/B/SZ/2020-R.A. in the identical matter. Hence, the present RA is rendered infructuous.

6. The Government has examined the matter. It is observed that the Respondent herein had filed a Revision Application bearing F. No.373/192/B/SZ/2020-RA against the same Order-in-appeal impugned herein and the Government has already decided the matter vide GOI order bearing No. 06/2025-Cus dated 08.01.2025. In these circumstances, the instant revision application is rendered infructuous. The revision application is disposed of, accordingly, without traversing the merits of the case.

*Shubhagata Kumar*  
18/2/2025

(Shubhagata Kumar)

Additional Secretary to the Government of India

The Commissioner of Customs (Preventive),  
No. 1, Williams Road, Cantonment,  
Tiruchirappalli-620001.

Order No. 18 /25-Cus dated 18-02-2025

Copy to:

1. The Commissioner of GST, Service Tax & Central Excise (Appeals), Coimbatore & Trichy, No.1, Williams Road, Cantonment, Tiruchirappalli-620001.
2. Shri Katti Naina Mohamed, S/o Shri Mohamed Ansari, No. 3/1871-9, Om Sakthi Nagar, Collectorate Post, Ramanathapuram, PIN 623 501, Tamil Nadu, India.
3. Sh. A. Selvaraj, Superintendent of Customs (Retd.), 68, Krishnamurthynagar, Tiruchirappalli-620021
4. PPS to AS (RA).
5. Guard file.
6. ✓ Spare Copy.
7. Notice Board.

*Shailendra Kumar Meena*  
ATTESTED  
(Shailendra Kumar Meena)  
अनुभाग अधीक्षक (Section Officer)  
वित्त मंत्रालय (विभाग)  
Ministry of Finance (Department of Rev.)  
भारत सरकार (Government of India)  
22/2/2025