

REGISTERED

SPEED POST



F.No. 375/19/B/ 2016-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.....7/9/18

Order No. 141/18-Cus dated 4-9-2018 of the Government of India, passed by Shri R.P.Sharma, Principal Commissioner & 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. CC (A) Cus/ D-I/ Air/ 04/ 2016 dated 12.01.2016, passed by the Commissioner of Customs (Appeals), NCH, Delhi.

Applicant : Mr Mohammed Salim Aliakbar.

Respondent : Commissioner of Customs (Appeals), NCH, Delhi.

**ORDER**

A revision application no. 375/19/B/2016-RA dated 28.04.2016 is filed by Mr Mohammed Salim Aliakbar, a resident of Bhatkal, Karnataka (hereinafter referred to as the applicant) against the Order-in-Appeal no. CC (A) Cus/ D-I/ Air/ 04/ 2016 dated 12.01.2016, passed by the Commissioner of Customs (Appeals), NCH, Delhi, whereby the confiscation of gold jewellery, levy of Customs duty & Cess of Rs.7,695/- on some other goods, confiscation of Indian Currency of Rs. 10,100/-, imposition of penalty of Rs. 10,00,000/- under Section 112 and Rs.1,00,000/- under Section 114AA of Customs Act on the applicant, confiscation of bags and packaging materials, denial of free baggage allowance of Rs. 35,000/- and allowing redemption of Samsung Galaxy S II mobile phone on payment of fine of Rs. 2,000/- have been upheld.

2. The revision application has been filed mainly on the grounds that the order has been passed in gross violation of natural justice, opportunity of personal hearing was not given, the applicant was falsely implicated, no opportunity for cross examination was given and judgment cited by the appellate authority is not applicable on the applicant.

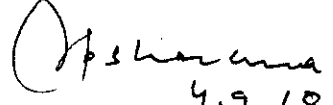
3. Personal Hearing in this case was granted to the applicant twice on 25.06.2018 and 17.07.2018. But the applicant did not appear for the hearing on both the dates and no request was received either for any other date of hearing for any genuine reason from which it is implied that the applicant is

not interested in availing the hearing. Hence the Revision Application is taken up for a decision on the basis of available case records.

4. The Government has examined the matter and it is found that the applicant has not adduced any concrete valid reasons for challenging the Order-in-Appeal and vague reasons such as he was not provided natural justice and he was falsely implicated. But the allegation of non-compliance of the principles of natural justice is found completely misplaced in this case as it is evident from para no. 4 of the Order-in-Appeal itself that the applicant had availed personal hearing before Commissioner (Appeals) on 14.07.2015 through his advocate Sh. Sanjay S. Zumbre, the request for cross-examination of any witness was never made before the Commissioner (Appeals) and no reason for the same is given in his Revision Application also. Further in Para 2 (v) of the Order-in-Appeal it is clearly recorded by the Commissioner (Appeals) that the applicant had been served with a Show Cause Notice, he was given several opportunities of personal hearing by the adjudicating authority, but the applicant vide his letter dated 12.10.2013 expressed his inability to attend the personal hearing and requested to decide the case on the basis of the facts on record and his written submissions. With regard to his other reason pleaded in his Revision Application also that he was falsely implicated in this case, no direct or circumstantial evidence has been provided to support this claim. On the contrary huge quantity of 3215.68 gms of gold jewellery of the value of Rs. 84,48,170/- was illegally smuggled by him in

India without declaring the same to the customs authorities under section 77 of the Customs Act, 1962 and his smuggling activities were unequivocally admitted by the applicant also in his various statements. Thus, the applicant has not advanced any cogent reason before the Government to justify any revision in the orders of the Commissioner (Appeals).

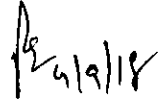
5. Accordingly, the Revision Application is rejected.

  
4.9.18  
(R.P.Sharma)

Additional Secretary to the Government of India

Mr Mohammed Salim Aliakbar,  
S/o Mohammed Jafer Aliakbar,  
R/o H. No. 22, Bunder Road,  
3<sup>rd</sup> cross, Fatma Palace, Bhatkal,  
North Canara District,  
Karnataka-581320.

ATTESTED

  
4/9/18

(Ravi Prakash)

OSD (REVISION APPLICATION)

Order No. 141 /18-Cus dated 4-9-2018

Copy to:

1. Commissioner of Customs, NCH, Delhi.
2. Commissioner of Customs (Appeals), NCH, Delhi.
3. Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi.
4. PS to AS(RA)
- ✓ 5. Guard File.