

SPEED POST



F. No. 373/309/B/SZ/2018-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...16/05/23

Order No. 195/23-Cus dated 16-05-2023 of the Government of India passed by Sh. Sandeep Prakash, 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 C.Cus.I No. 97/2018 dated 31.10.2018, passed by the Commissioner of Customs (Appeals-I), Chennai.

Applicant : Sh. Sulaiman, Chennai

Respondent : Pr. Commissioner of Customs, Chennai-I

ORDER

A Revision Application, bearing No. 373/309/B/SZ/2018-RA dated 12.11.2018, has been filed by Sh. Sulaiman, Chennai (hereinafter referred to as the Applicant), against the Order-in-Appeal C. Cus I No. 97/2018 dated 31.10.2018, passed by the Commissioner of Customs (Appeals-I), Chennai, whereby the Commissioner (Appeals) has upheld the Order-in-Original of the Assistant Commissioner of Customs (Airport), Chennai, bearing no. 191/2018 dated 05.05.2018. Vide the aforementioned Order-in-Original, 100 nos. of 8GB DDR4 RAM, valued at Rs. 2,00,000/-, recovered from the Applicant, had been confiscated under the provision of Sections 111(d), (l), (m) & (o) of the Customs Act, 1962. However, the offending goods were allowed to be redeemed, in terms of Section 125 of the Act, *ibid*, on payment of a fine of Rs. 35,000/-. Besides, penalty of Rs. 10,000/- was also imposed on the Applicant.

2. Brief facts of the case are that the Customs Officers intercepted the Applicant who had arrived at Chennai Airport, from Singapore, on 05.05.2018. Aforementioned 100 nos. of DDR4 RAM were recovered from the Applicant. The Applicant stated in the personal hearing held before the original authority that he had brought goods for selling in the domestic market so as to make profit. The matter was adjudicated, vide the aforementioned Order-in-Original dated 05.05.2018, as above. Aggrieved, the Applicant filed appeal before the Commissioner (Appeals), which was rejected.


3. The revision application has been filed, mainly, on the grounds that ownership of the goods is not disputed and there is no ingenious concealment; that he was all along in Red Channel; that value of the goods has not been assessed properly; and that redemption fine and personal penalty be reduced.

4. Personal hearing in the matter was fixed on 10.05.2023, in virtual mode. No one appeared for either side nor any request for adjournment has been received. However, subsequently, Smt. Kamalamalar Palanikumar, Advocate of the Applicant, vide email dated 10.05.2023, requested to pass an order with the available records as she could not join the hearing. Hence, the matter is taken up for disposal based on available records.

5. The Government has carefully examined the matter. It is observed that the Applicant was intercepted with 100 nos. of DDR4 RAM, without making any declaration in respect thereof. The Applicant had, after waiving the Show Cause Notice, appeared before the original authority for hearing wherein he never claimed that he was all along in Red Channel. Further, the Applicant also did not challenge the valuation of the goods. Even now, the valuation has been challenged without furnishing any justification. Hence, there is no doubt that these contentions are nothing but afterthought and, as such, cannot be accepted. Further, the Applicant himself had admitted in the personal hearing held before the original authority that he brought these offending goods to sell in the domestic market so as to make profit.

6. In the facts and circumstances of the case, the quantum of penalty and redemption fine imposed is neither excessive nor harsh.

7. The revision application is, accordingly, rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

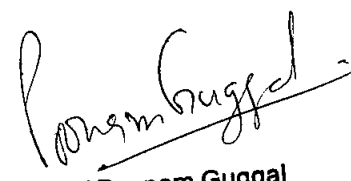
Sh. Sulaiman
S/o Sh. Naina Mohamed
O.No. 68, N.No. 149,
Nathaji Nagar 1S, Tondiarpet
Chennai

Order No. 195/23-Cus dated 16-05-2023

Copy to:

1. The Commissioner of Customs (Appeals-I), 3rd Floor, New Custom House, GST Road, Meenambakkam, Chennai-600016.
2. The Pr. Commissioner of Customs, Commissionerate-I, Chennai Airport and Air Cargo Complex, New Custom House, Meenambakkam, Chennai-600027.
3. Smt. P. Kamalamalar, Advocate, No. 10, Sunkrama Street, 2nd Floor, Chennai-600001.
4. PPS to AS(RA).
5. Guard File.
6. ~~Spare Copy.~~
7. Notice Board.

ATTESTED



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