REGISTERED SPEED POST



## F.No. 375/06/B/19-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 01 - 11 - 21...

Order No. 245/21-Cus dated 0/-11—2021 of the Government of India passed by Sh. Sandeep Prakash, 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-Appeal No. 16/CUS(A)/GHY/18 dated 30.11.2018, passed by the Commissioner (Appeals), CGST Central Excise & Customs, Guwahati.

Applicant

Shri. A. Mohammad Dharig, Chennai.

Respondent:

The Commissioner of Customs (Preventive), Shillong.

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- 5. The Government has examined the matter carefully and observes that this is a case of seizure of gold in the hinterland and not from the 'baggage' at any of the Customs Stations. There appears to be also no allegation that it is a case of 'import or export as baggage'. As such, the matter is not covered by the proviso to subsection (1) of Section 129A of the Customs Act, 1962 to be taken up in revision before the Government under section 129DD ibid. Therefore, the present revision application is not maintainable.
- 6. The revision application is rejected as non-maintainable.

(Sandeep Prakash)

Additional Secretary to the Government of India

Shri. A Mohammad Dhariq, C/o Mr. S. Palanikumar & P. Kamla, Advocate No.10, Sunk Ram Street 2<sup>nd</sup> Floor, Chennai- 600001.

Order No.

 $2\sqrt{5/21}$ -Cus dated 0l-11-2021

Copy to:

- 1. The Commissioner of Customs (Preventive), 110 Mahatma Gandhi Road NER, Shillong, Meghalaya- 793001.
- 2. The Commissioner of Customs (Appeals), CGST, Central Excise & Customs, 5th Floor, Custom House, Nilamoni Phukan Path, Christian Basti, Guwahati-781005.
- 3. Smt. Kamalamalar Palanikumar, Advocate, High Court Madras, No.10, Sunkurama Street, Chennai-600001.
- 4. PS to AS(RA).
- 5. Jard File.
- 6. Spare Copy.

Attested

षि तिवारी / ASHISH TIWA. .! सहायः आयुक्त/Assistant Commissioner केन्द्रीय वस्तु एवम् सेवा कर, केन्द्रीय वस्तु एवम् सीमा ा CGST, Central Excise & Customs

राजस्व विभाग / Department of Revenue वित्ता मंत्रालय / Ministry of Finance भारत सरकार / Government of India नई दिल्ली / New Delhi