

SPEED POST



F. No. 380/22/B/2015-RA
F. No. 380/22-A/B/2015-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHICAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue... 7/11/22

Order No. 335-33/22-Cus dated 04-11-2022 of the Government of India passed by Shri 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. 4 & 5/2015 dated 13.02.2015 passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirappalli.
- Applicant : The Commissioner of Customs, Tiruchirappalli.
- Respondent : 1. Sh. Banasar Khan, Thanjavur.
2. Sh. Shakul Shirajideen, Thoothukudi.
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ORDER

Revision Application Nos. 380/22/B/2015-RA and 380/22-A/B/2015-RA, both dated 13.05.2015, have been filed by the Commissioner of Customs, Tiruchirappalli (hereinafter referred to as the Applicant department) against the Order-in-Appeal No. 4 & 5/2015 dated 13.02.2015, passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirappalli. The Commissioner (Appeals) has modified the orders of the Additional Commissioner of Customs, Tiruchirappalli, bearing nos. 27/2014 & 28/2014, both dated 28.11.2014, wherein foreign currencies equivalent to Rs. 14,18,187/- recovered from Sh. Banasar Khan (hereinafter referred to as Respondent-1) and foreign currencies equivalent to Rs. 13,61,337/- recovered from Sh. Shakul Shirajideen (hereinafter referred to as Respondent-2), were absolutely confiscated under Sections 113(d) & (e) of the Customs Act, 1962. Besides penalties of Rs. 3,00,000/- & Rs. 2,60,000/- were imposed on Respondent-1 and Respondent-2, respectively. In the appeals filed by the Respondents herein, the Commissioner (Appeals) allowed the redemption of the confiscated goods, i.e., foreign currencies on payment of fine of Rs. 7,10,000/- and Rs. 6,80,000/- to the Respondent-1 and Respondent-2, respectively. The rest of the Order-in-Original was upheld.

2. The revision applications have been filed on the grounds that the seized foreign currency was procured illegally; that it was attempted to have been smuggled by the Respondents herein by way of concealment; and that the Order of redemption perpetuates the illegal acts of the Respondents. Written reply dated 05.12.2019 has been filed by the Respondents.

3. Personal hearing in the matter was fixed on 30.09.2022, 19.10.2022 and 04.11.2022. In the hearing held, in virtual mode on 19.10.2022, Sh. S. Ramakrishnan, Superintendent appeared for the Applicant. The Advocate for the Respondent has waived PH vide letter dated 19.10.2022.

4. The Government has carefully examined the matter. It is observed that the Respondents herein had filed Revision Applications, bearing nos. 373/176/B/15-RA and 373/179/B/15-RA, against the Order-in-Appeal impugned herein and both the RAs have already been decided by the Revisionary Authority at Mumbai in the year 2018, vide Orders bearing nos. 346/2018-Cus(SZ)/ASRA/Mumbai & 347/2018-Cus(SZ)/ASRA/Mumbai, both dated 16.05.2018. In these circumstances, the instant revision applications have been rendered infructuous. The revision applications are disposed of, accordingly, without traversing the merits of the case.



(Sandeep Prakash)
Additional Secretary to the Government of India

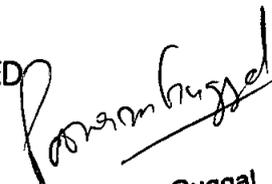
The Commissioner of Customs,
No. 1 Williams Road, Cantonment,
Tiruchirappalli-620 001

Order No. 835-336/22-Cus dated 4-11-2022

Copy to:

1. Sh. Banasar Khan, S/o Sh. Rafi Mohamed, R/o 4-B, West Street, Keelapakkam Adirampattinam, Pattukkottai TK, Thanjavur District, Tamilnadu.
2. Sh. Shakul Shirajideen, S/o Sh. Maithin Abdul Kader, R/o Old No. 31, New No. 160A/7, Jailani Street, Thoothukudi, Tamilnadu – 628 002
3. The Commissioner of Customs & Central Excise (Appeals), No. 1 Williams Road, Cantonment, Tiruchirappalli-620 001
4. The Additional Commissioner of Customs, No. 1 Williams Road, Cantonment, Tiruchirappalli-620 001.
5. Sh. Kamalamar Palanikumar, Advocate, No. 10, Sunkurama Street, Chennai-600 001.
6. PA to AS(RA)
7. Guard File
8. Spare Copy
9. Notice Board

ATTESTED


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