

SPEED POST



F. No. 380/61/B/2015-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... 6/2/23

Order No. 35 /23-Cus dated 03.02.2023 of the Government of India passed by Shri 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 No. CAL-EXCUS-000-APP-176 & 177-15-16-CUS dated 28.09.2015, passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals), Cochin.

Applicant : Commissioner of Customs, (Preventive), Cochin.

Respondent : Sh. Noufal Puthalath Manzil, Kannur.

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ORDER

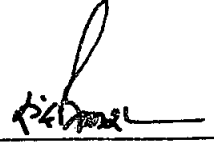
Revision Application No. 380/61/B/2015-RA dated 15.12.2015 has been filed by the Commissioner of Central Excise & Customs, Calicut, presently, Commissioner of Customs (P), Cochin (hereinafter referred to as the Applicant department) against the Order-in-Appeal No. CAL-EXCUS-000-APP-176 & 177-15-16-CUS dated 28.09.2015, passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals), Cochin. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, modified the order of the Additional Commissioner of Customs, Calicut, bearing Order-in-Original no. 4/2012/ADC-CUS dated 28.09.2012, by ordering release of assorted gold ornaments without stones weighing 3594 grams on payment of redemption fine of Rs. 16 lakhs, by reducing penalty amount from Rs. 55 lakhs to Rs. 8 lakhs imposed under Section 112 (a) of the Customs Act, 1962 and by reducing penalty amount from Rs. 1,03,39,467/- to Rs. 16 lakhs imposed under Section 114AA of the Act, ibid on Sh. Noufal Puthalath Manzil, Kannur (hereinafter referred to as the Respondent). Vide the aforementioned Order-in-Original read with the Corrigendum dated 30.11.2012, 5350 grams of gold ornaments of foreign origin and collectively valued at Rs. 1,18,54,000/- recovered from the Respondent, were absolutely confiscated under Sections 111(d), 111(j), 111(l), 111(m) & 111(o) of the Act, ibid. Besides penalties of Rs. 55,00,000/- & Rs. 1,03,39,467/- were imposed on the Respondent herein, under Sections 112(a) and 114AA, respectively, of the Act, ibid.

2. The revision application has been filed, mainly, on the grounds that the offending gold ornament are 'prohibited' in nature, as these were imported in contravention of statutory requirements; that the Respondent had not declared the goods as required in terms of Section 77 of the Act, ibid; that since prohibited goods were attempted to be smuggled, these are liable to absolute confiscation; and that the Respondent had accepted that he had merely acted as a carrier.

3. Personal hearing in the matter was fixed on 03.02.2023. No one appeared from either side nor any request for adjournment has been received. Since for the reasons

brought out hereinafter, the case has been rendered infructuous, no further opportunity is granted.

4. The Government has carefully examined the matter. It is observed that the Respondent herein had filed Revision Application, bearing no. 373/60/B/16-RA, against the Order-in-Appeal impugned herein and the said RA has already been decided by the Revisionary Authority at Mumbai in the year 2018, vide GOI Order bearing no. 685/2018-CUS(SZ)/ASRA/Mumbai dated 31.08.2018. As such, the instant revision application has been rendered infructuous. The revision application is disposed of, accordingly, without traversing the merits of the case.



(Sandeep Prakash)

Additional Secretary to the Government of India

The Commissioner of Customs (P),
5th Floor, Catholic Centre, Broadway
Cochin-682031

Order No. 35 /23-Cus, dated 03.02.2023

Copy to:

1. Sh. Noufal Puthalath Manzil, Badariya Manzil, P.O. Mokeril, Kannur District.
2. The Commissioner of Central Excise, Customs & Service Tax (Appeals), C.R. Building, I.S. Press Road, Cochin-18.
3. PPS to AS(RA)
4. Guard File
- ✓ 5. Spare Copy
6. Notice Board


ATTESTED
प्रवीण नेगी / Praveen Negi
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