

F. No. 375/47/B/2015-R.A. GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

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

ORDER-NO: 12/18—<u>Cus</u> dated 4-1-2018 OF THE GOVERNMENT OF INDIA, PASSED BY-SHRI R.P. SHARMA, ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

SUBJECT:

Revision Application filed, under section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. CC(A)CUS/Air/214/2015 dated 01.05.2015 passed by

Commissioner (Appeals), NCH, New Delhi.

APPLICANT

Mr. Inamul Hasan, New Delh:

RESPONDENT:

Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 375/47/B/2015-R.A..dated 15/09/2015 has been filed by Mr. Inamul Hasan, C/o S.S. Arora & Associates, B1/71 Safdarjung Enclave, New Delhi-110029 (hereinafter referred to as the applicant) against the Order-in-Appeal No. CC(A)CUS/Air/214/2015 dated 01.05.2015, passed by Commissioner Customs (Appeals), Delhi, who has allowed the redemption of confiscated goods on payment of customs duty, fine of Rs. 2,00,000/- and penalty of Rs. 55,000/-. The Revision application is filed with a request to reduce the redemption fine and set aside the personal penalty.

- 2. A Personal hearing was held in this case on 19.12.2017 and it was attended by Shri S.S.Arora, Advocate, for the applicant and Shri Sanjay Kumar, Air Customs Officer, for the respondent. While Shri S.S. Arora reiterated the grounds of revision pleaded in their Revision application, Shri Sanjay Kumar opposed the same for the reason discussed in order-in-appeal.
- 3. From the Revision application, it is evident that confiscation of goods and the order relating to redemption of goods are not disputed by the applicant and the revision application is filed just with a request to reduce the redemption fine and to set aside the personal penalty on the grounds that the Additional Commissioner of customs has allowed redemption of gold in three Orders mentioned in the revision application on payment of fine of 10% and personal penalty of 5% on the value of the gold imported by the passenger in

the similar manner. On taking stock of all above discussed facts in this case, the Government reduces the redemption fine from Rs. 2,00,000/- to Rs. 1,75,000/- for redestion of confiscated gold. However, the penalty of Rs. 55,000/- is found to be just and proper in this case and, therefore, the request for further reduction in penalty is not found tenable.

4. Accordingly, the order of Commissioner (Appeals) is modified and Revision application is allowed to the above extent.

4-1-12 R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

✓Mr. Inamul Hasan,

C/o S.S. Arora & Associates,

B1/71 Safdarjung Enclave, New Delhi-110029

ORDER NO. 12/18-<u>Cus</u> dated 4-1-<u>2018</u> Copy to:-

The Commissioner of Customs, (Airport), IGI Airport, Terminal -3, New Delhi –

110037.

2 The Commissioner of Customs(Appeals), New Customs House Near IGI Airport,
New Delhi – 110037.

The Additional Commissioner of Customs, IGI Airport, Terminal – 3, New Delhi. 4. Sh. S.S. Arora & Associates, 81/71, Safdarjung Enclave, New Delhi-110029 5.P.S. to A.S.

ATTESTED

(Ravi Prakash) OSD (RA)