REGISTERED SPEED POST



F. No. 375/05/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

Date of Issue...3./././...

ORDER NO. 30 2017 Cus dated of 11-2017 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/1085/2014 dated 02.12.2014 passed by Commissioner (Appeals), NCH, New Delhi.

APPLICAL.

Mr. Qutubuddin, New Delhi

RESPONDENT

Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 375/05/B/2015-R.A. dated 02/02/2015 has been filed by Sh. Qutubuddin of New Delhi (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. CC(A)CUS/1085/2014 dated 02.12.2014 whereby the applicant has been allowed re-export of gold articles on payment of redemption fine of Rs. 1,40,000/- and penalty of Rs. 15,000/- which was imposed by original adjudicating authority and has been paid by the applicant vide baggage receipt no. 4503 dated 09/01/2014.

- 2. The Revision Application has been filed by the applicant mainly on the ground that the re-export fine and personal penalty imposed on the applicant be reduced being on higher side.
- 3. A Personal hearing was granted on 09/10/2017 which was attended by Mrs Harsimran Kaur, Advocate, who reiterated the grounds of revision. However, no one attended the personal hearing from the respondent side.
- 4. On examination of the Revision Application, the Commissioner (Appeals)'s order and the respondent's written submissions in the matter, the Government observes that there is no dispute that the applicant had crossed green channel without declaring the gold. Hence there is no doubt that the applicant attempted to smuggle the gold into the country in violation of the provisions of Foreign Trade (Development and Regulation) Act, 1992 and the Customs Act, 1962. As a result, the gold articles illegally imported by the applicant are certainly liable for confiscation and the Commissioner (Appeals) has not committed any error in ordering confiscation of these articles. Moreover, he has not

absolutely confiscated the gold and has allowed re-export of the gold articles on payment of fine of Rs.1,40,00/- which is only 34% of the value of the goods. Personal Penalty-imposed-on-the-applicant-is-also-merely-Rs.15,000/-..-Thus-both-Redemption-Fine as well as Personal Penalty are quite reasonable and the applicant has already paid Personal Penalty as per the case record. Considering all these facts and circumstances of the case, the Government does not consider it a fit case for interfering with the order already passed by the Commissioner (Appeals).

5. In view of the above discussion, the Government finds that there is no merit in the Revision Application and, therefore, the same is rejected.

(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Qutubuddin, S/o Mohd. Shafi, 1909, Gali Rajan Kucha-Chelan, —— Darya Ganj, New Delhi.

ORDER NO. 30/2017-Cus dated 01/11/2017
Copy to:-

- 1. 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.
- 3. The Deputy Commissioner of Customs, IGI Airport, Terminal 3, New Delhi.
- 4. Smt. Harsimran Kaur, C/o Sh. S.S. Arora & Associates, B1/71, Safdarjung Enclave, New Delhi-110029
- 5. P.S. to A.S.
- √6. Guard File

ATTESTED (Debjit Banerjee) Sr. Technical Officer