

F.No. 375/14/B/15-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 911117

Order No. 4/17-Cus dated 8-11-2017 of the Government of India passed by Shri R.P. Sharma, Principal Commissioner & Additional Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

Subject: Revision Application filed, under section 129 DD of the Customs

Act 1962 against—the—Order-in-Appeal—No.CC(A)Cus/Air/

1086/2014 dated 2.12.2014 passed by the Commissioner of
Customs (Appeals); New Custom House, New Delhi

Applicant : Mr. Mohd Junaid, Kanpur

Respondent: Commissioner of Customs, New Delhi

ORDER

A Revision Application No. 375/14/B/15-RA dated 9.03.15 has been filed by Mr. Mohd Junaid, Kanpur (hereinafter referred to as the applicant) against the OIA No.CC(A)Cus/Air/1086/2014 dated 2.12.2014, passed by Commissioner of Customs (Appeals); New Delhi, who has allowed redemption of confiscated gold valued at Rs.744086/- on payment of redemption fine of Rs.260000/- under Section 125 of the Customs Act and a penalty of Rs.75000/- in addition to the custom duties payable thereon.

- The revision application is filed mainly with a request to reduce the fine and penalty on the applicant on the grounds that he did not conceal the gold and he has brought the gold for his personal use only.
- 3. A personal hearing was held in this case on 8.11.17 and the same was attended by Shri S.S.Arora, Advocate, on behalf of the applicant who reiterated the above stated grounds of revision besides, he also relied upon a decision of Government of India in the case of Mohd Zia Ul Hque, 2014(314)ELT 849(GOI) wherein a redemption fine of only 30% of the value of imported gold has been imposed involving the higher value of confiscated gold and identical facts. However, no one appeared for the respondent and no reply has also been filed by the respondent.
- On examination of all relevant records, in this case it is noticed that the redemption fine imposed by the Commissioner (Appeals) is already lesser than 35% of the value of the confiscated goods which is almost at par with the redemption fine imposed in the above referred decision of Government of India. Considering the facts of the case even penalty of Rs.75000/- is also not very high in this case. Hence the Government does not find any reason for modifying the Commissioner (Appeals)'s order in this case.
- Accordingly, the revision application is rejected.

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Mohd. Junaid Moh-Badulpur, P.O. Tandsa, PS-Tanda Distt. Rampur (U.P.)

/17-Cus dated <u>2017</u> Order No.

Copy to:

- 1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
- 2. Commissioner of Customs (Appeals), New Custom House, New Delhi
- 3. Additional Commissioner of Customs, IGI Airport, New Delhi-110037
- 4. Shri S.S.Arora, Advocate, S.S.Arora & Associates, B.1/71, Safdarjung Enclave, New Delhi-110029
- 5. PA to AS(RA)
- 6. Guard File.
 - 7. Spare Copy

ATTESTED

(Ravi Prakash)

OSD (REVISION APPLICATION