

REGISTERED  
SPEED POST



F.No. 375/36/B/15-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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

Date of Issue.....9/11/17

Order No. 44/17-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/213/2015 dated 1.5.2015 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mr. Shamsudhin Kallingal, Kerala

Respondent : Commissioner of Customs, New Delhi

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**ORDER**

A Revision Application No. 375/36/B/15-RA dated 11.08.15 has been filed by Mr. Shamsudhin Kallingal, Kerala (hereinafter referred to as the applicant) against the OIA No.CC(A)Cus/Air/213/2015 dated 1.5.2015, passed by Commissioner of Customs (Appeals), New Delhi, who has allowed redemption of confiscated gold valued at Rs.1182620/- on payment of redemption fine of Rs.500000/- under Section 125 of the Customs Act and a penalty of Rs.100000/- in addition to the custom duties payable thereon.

2. 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.

3. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the gold which were brought by him illegally in violation of Customs Act and the Foreign Trade (Development and Regulation) Act 1992 and his request is limited to a point that the redemption fine and penalty should be reduced.

4. Considering the fact that applicant is not a repetitive offender and the respondent has not given any evidence to establish that the gold brought by the

applicant is for commercial purpose, the Government reduces the redemption fine from Rs.500000/- to Rs.415000/- and penalty from Rs.100000/- to Rs.75000/-.

5. Accordingly, the revision application is allowed and the Commissioner (Appeals)'s order is modified in above terms.

*(Signature)*  
8.11.17

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Shamsudhin Kallingal  
R/o Kallingal House, P.O. Pallikere  
Distt. Kasaragad, Kerala-671316

Order No. 44 /17-Cus dated 8-11-2017

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

*(Signature)*  
08/11/17

(Ravi Prakash)

OSD (REVISION APPLICATION)