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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 380/59 /B/16-RA

24/2

Date of Issue 19/12/2018

ORDER NO. ¹⁰⁶⁸/2018-CUS (SZ)/ASRA/MUMBAI DATED 30.11.2018 OF THE
GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA ,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE
GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT,
1962.

Applicant : Commissioner of Customs (Airport), Chennai

Respondent : Shri Seeni Ismath Khan

Subject : Revision Application filed, under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal C.
CUS-I No. 702/2015 dated 30.10.2015 passed by
the Commissioner of Customs (Appeals), Chennai.



penalty. Government however notes that the redemption fine and penalties should be commensurate to the offence committed so as to dissuade such acts in future. The currency though not ingeniously concealed, was required to be declared as per section 77 of the Customs, Act, 1962 and therefore the redemption fine and penalties cannot be as low as ordered in the order in Appeal. The impugned Order in Appeal therefore needs to be modified.

8. The impugned Order in Appeal is set aside. The redemption fine of Rs. 3,00,000/- (Rupees Three lakhs) is increased to Rs. 8,00,000/- (Rupees Eight lakhs) under section 125 of the Customs Act, 1962. Government observes that the facts of the case justify an increase in the penalty imposed. The penalty of Rs. 1,00,000/- (Rupees One lakh) imposed on the Respondent is increased to Rs. 2,00,000/- (Rupees Two lakhs) under section 112(a) of the Customs Act, 1962. The same is upheld.

9. Revision application is partly allowed on above terms.

10. So, ordered.

Ashok Kumar Mehta
20.11.18

(ASHOK KUMAR MEHTA)

Principal Commissioner & ex-officio
Additional Secretary to Government of India

ORDER No. ¹⁰⁶⁸ /2018-CUS (SZ) /ASRA/MUMBAI, DATED 30.11.2018

To,

1. The Principal Commissioner of Customs (Airport),
New Custom House,
Menambakkam Road,
Chennai-27.
2. Shri Seeni Ismath Khan
No. 64, Muthumariamman Koil Street,
I block, MMDA Colony,
Arumbakkam,
Chennai - 600 108.

Copy to:

1. The Commissioner of Customs (Appeals), Chennai
2. Sr. P.S. to AS (RA), Mumbai.
3. Guard File.
4. Spare Copy.

