

REGISTERED
SPEED POST



F.No. 375/65/B/2016-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...10/02/18

Order No. 121/18-Cus dated 7-8-2018 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. ASR/Cus/PVR/Apr-86/2016-17 dated 23.05.2016 passed by the Commissioner of Central Excise & Customs, Chandigarh.

Applicant : Mr. Niaz Mohd., Punjab

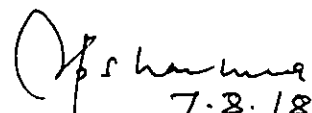
Respondent : Commissioner of Customs (Preventive), Amritsar

ORDER

A Revision Application No. 375/58/B/2016-RA dated 18.07.16 is filed by Mr. Niaz Mohammad, R/o H.No. 7001, Dayan wala, Malerkotla, Punjab (hereinafter referred to as the applicant) against the Order in Appeal No. ASR/Cus/PVR/Apr-86/2016-17 dated 23.05.2016, passed by the Commissioner of Customs (Appeal), NCH, New Delhi, whereby the applicant has been allowed to redeem the confiscated goods on payment of redemption fine of Rs. 2000/-, and personal penalty of Rs.1000/- under Section 112 of the Customs Act, 1962.

2. The revision application is filed mainly on the ground that the Commissioner (Appeals) has erroneously imposed higher redemption fine and penalty by denying free baggage allowance to him.
3. A personal hearing was held on 11.07.2018. However, no one appeared for the applicant as well as the respondent. No request for any other date of hearing was also received from them, from which it is implied that they are not interested in availing any further personal hearing hence and the case is taken up for the decision on the basis of available case records.
4. The Government has examined the matter and it is observed that Commissioner (Appeals) has clearly held that the goods brought by the applicant from Pakistan are of commercial nature and, therefore, cannot be termed as bonafide baggage. Accordingly confiscation of these goods has been correctly upheld by him. But he has been very lenient also as he has reduced the redemption fine and penalty from Rs. 3800/- to Rs. 2000/- and from Rs. 2000/- to Rs. 1000/- respectively. Since the applicant had not declared the imported goods to the Customs Authorities as stipulated under Section 77 of the Customs Act, 1962 and the goods brought by him cannot be considered as bonafide baggage, the applicant cannot be allowed free allowance to cover the commercial goods imported by him from Pakistan. Therefore, no interference is warranted from the Government side in the Order-in-Appeal in this case.

6. Accordingly, the Revision application is rejected.


7.8.18
(R.P.Sharma)

Additional Secretary to the Government of India

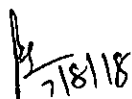
Mr. Niaz Mohammad,
R/o H.No. 7001,
Dayan wala, Malerkotla, Punjab

Order No. 121 /18-Cus dated 7-8-2018

Copy to:

1. Commissioner of Customs (Perventive), New Customs House, CR Building, the Mall Amritsar, Punjab
2. Commissioner of Customs (Appeals), Customs & Central Excise, Plot No. -19, Sector-17C, Chandigarh
3. Superintendent (Customs), New Customs House, Attari Rail, Amritsar
4. Shri Rajinder Kumar Sood, Advocate, H.No. 702, Sector 12A, Panchkula 134109
5. PA to AS(RA)
6. ~~Guard File.~~

ATTESTED


7/8/18

(Ravi Prakash)
OSD (REVISION APPLICATION)