

REGISTERED
SPEED POST



F.No. 375/69/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..7/9/18.

Order No. 147/18-Cus dated 4-9-2018 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. CC(A)CUS/D-I/AIR/629/206 dated 14.07.2016 passed by the Commissioner of Customs, Near IGI Airport, New Delhi.

Applicant : Mohd. Khalid Siddiqui, U.P.

Respondent : Commissioner of Customs (Appeals), New Customs House, New Delhi

ORDER

A Revision Application No. 375/69/B/2016-RA dated 12.08.16 is filed by Mohd. Khalid Siddiqui, R/o 243-A, Civil Lines, Barabanki, U.P. (hereinafter referred to as the applicant) against the Order in Appeal No. CC(A)CUS/D-I/AIR/629/2016 dated 14.07.2016, passed by the Commissioner of Customs, New Delhi, whereby the applicant has been allowed to redeem the confiscated gold bars of the value of Rs. 13,24,484/- on payment of redemption fine of Rs. 5,35,000/- and personal penalty of Rs. 2,50,000/- under Section 112 & 114AA of the Customs Act, 1962.

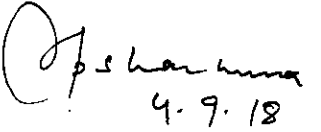
2. The revision application is filed mainly on the ground that the order of the Commissioner (Appeals) is erroneous being contrary to the legal provisions and fine and penalties imposed on him are huge.

3. A personal hearing was held on 12.07.2018 and it was attended by Mr. Amit Attri, Advocate, on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application. However, no one appeared on behalf of respondent and no request has been received for a personal hearing on any other date also from which it is implied that the respondent is not interested in availing any hearing in the matter.

4. On examination of the revision application and the Commissioner (Appeals)'s order, the Government observes that earlier the original adjudicating authority had absolutely confiscated the gold brought by the applicant and personal penalty of Rs.2,50,000/- was imposed on him. However, subsequently the Commissioner (Appeals) has allowed the applicant to redeem the confiscated gold on payment of redemption fine of Rs.5,35,000/- and a penalty of Rs. 2,50,000/- accepting the gold is not prohibited goods. Thus the Commissioner (Appeals) has already been quite fair in this case and in the revision application the applicant has not made out any

case for setting aside the redemption fine and penalty. Since the applicant had undoubtedly smuggled the gold bars and did not declare the same to Customs authority under section of Customs Act, 1962 with the sole intention to evade Customs duties, it is clearly a deserving case for confiscation of goods. Hence, the gold was rightly confiscated and subsequently allowed its redemption on payment of fine and penalty etc. by the Commissioner (Appeals). As regards the arguments of the applicant that the fine and penalty are excessive, the Govt. does not agree with this contention also as the fine is just 40% of the value of confiscated gold bars which is in accordance with the prevailing practice and personal penalty is also just and fair considering the serious offence of smuggling committed by the applicant. Therefore, no further interference is warranted in the order of the Commissioner (Appeals).

6. Accordingly the revision application is rejected.


4.9.18

(R.P.Sharma)


Additional Secretary to the Government of India

Mohd. Khalid Siddiqui
S/o Mohd. Hami Siddiqui,
243-A, Civil Lines, Barabanki, UP
Order No. 147/18-Cus dated 4-9-2018

Copy to:

1. The Commissioner of Customs, New Customs House, New Delhi-37
2. The Commissioner of Customs (Appeals), New Customs House, New Delhi-37
3. The Additional Commissioner, Customs, IGI, Airport, New Delhi-37
4. Mr. Amit Attri, Advocate, Chamber No. 952, Patiala House Court, New Delhi-110003
5. PA to AS(RA)
- ✓ 6. Guard File.

ATTESTED


(निर्मला देवी / NIRMALA DEVI)
अनुभाग अधिकारी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi