**F.No. 372/ 04/B/2017- 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..9/.10.19..

Order No. 182 |2018-Cu) dated 04-10-18 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 CUSTOMS ACT, 1962.

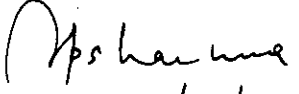| | | |
|---|---|---|
| Subject | : | Revision Application filed under section 129DD OF THE CUSTOMS ACT, 1962 against the Order-in-Appeal No. KOL/CUS(A/P)/AA/357/2016 dated 29.12.2016, passed by the Commissioner of Customs (Appeals), Kolkata. |
| Applicant | : | Mr. Sashikesh Maddeshia. |
| Respondent | : | Commissioner of Customs (Airport & Admin.), NSCBI airport, Kolkata-700052. |

## ORDER

A Revision Application F.No. 372/ 04/ B/ 2017- RA dated 17.03.2017 has been filed by Mr. Sashikesh Maddeshia (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No KOL/CUS(A/P)/AA/357/2016 dated 29.12.2016 whereby the order of the Joint Commissioner of Customs, Air Intelligence Unit Cell, NSCBI Airport, Kolkata-700052, confiscating absolutely 04 gold bars weighing 982.500 grams valued at Rs. 30,74,580/-, 02 Samsung 32" LED TV valued at Rs. 30,000/- and imposing penalty of Rs. 3 lakhs on the applicant, has been upheld.

2.      The applicant has filed the Revision Application mainly on the ground that he had acted as a carrier for a small amount only and the huge penalty under Section 112 (a) & (b) of the Customs Act is disproportionate to his limited carrier activity which should be reduced.

3.      Personal Hearing in this case was offered to the applicant on 09.08.2018. But the applicant did not appear for the hearing and no request was received for any other date of hearing also for any genuine reason from which it is implied that the applicant is not interested in availing the hearing. Hence, the Revision Application is taken up for a decision on the basis of available case records.

4.      From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the goods which was brought by him illegally from Bangkok in violation of Customs Act, 1962 and the Foreign Trade (Development and Regulation) Act, 1992 and his request is limited to

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a point that the penalty imposed on him under Section 112 (a) & (b) of the Customs Act is disproportionate to his limited activity of a carrier.

5.      However, the Government is not impressed by the above argument as the involvement of the applicant in the smuggling activities is well established and is admitted by the applicant also. Even when it is accepted that the applicant was a carrier only, it can not be denied that he knowingly allowed himself to carry out smuggling of gold with the sole intention to evade customs duty, to violate several legal provisions and now he can not escape from his penal liability. The case is fully covered under Section 112 (a) & (b) of the Customs Act and accordingly personal penalty is rightly imposed on the applicant. Considering the method of concealment and the high value of the smuggled goods, the penalty of Rs. 3,00,000/- on the applicant is quite just and reasonable and it can not be termed as disproportionate in the light of grave offence committed by him. Thus, the Government does not find any fault in the orders of the Commissioner (Appeals).

6.      Accordingly, the Revision Application is rejected.

4.10.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Sashikesh Maddeshia,

S/o Sh. Vijay Maddeshia, No. 3 gate, Motilal Colony,

P.O.- Rajbari, Dum Dum,

Kolkata-700081.

Order No.1824/18-Uwdated 04-10-18

Copy to:

1. Commissioner of Customs (Airport & Admin), NSCBI Airport, Kolkata-700052.

2. Commissioner of Customs (Appeals), Kolkata.

3. Joint Commissioner of Customs, Air Intelligence Unit Cell, NSCBI Airport, Kolkata-700052.

4. PS to AS(RA)

5. Guard File.

6. Spare Copy.

ATTESTED

(Ravi Prakash)

OSD (REVISION APPLICATION)