

REGISTERED
SPEED POST



F.No. 375/84/B/16-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110066

Date of Issue... 9/11/18

Order No. 199/18-Cus dated 08-10-2018 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-1/Air/622/2018 dated 14.07.2016, passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mr. Jagrup Singh

Respondent : Commissioner of Customs, New Delhi

ORDER

A Revision Application No. 375/84/B/16-RA dated 18.10.2016 has been filed by Mr. Jagrup Singh (hereinafter referred to as the applicant) against the Order No. CC(A)Cus/D-1/Air/622/2016 dated 14.07.2016, issued by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant has been allowed to redeem the confiscated gold articles of value of Rs. 14,39,371/- on payment of redemption fine of Rs. 5,50,000/-, and penalty of Rs. 3,00,000/- under Section 112 and Section 114AA of the Customs Act, 1962.

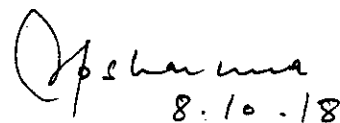
2. The revision application is filed mainly on the grounds that gold is not prohibited goods, he had brought the gold articles for self use without any concealment and, therefore, redemption fine and personal penalty imposed on him are excessive.

3. A personal hearing was held in this case on 08.08.2018 and Sh. Prasanjeet Pathak, Consultant, appeared on behalf of the applicant who reiterated the grounds of revision already stated in the revision application. He also argued that Commissioner (Appeals) in his order has clearly observed that penalty is reduced to Rs. 3,00,000/-, but despite of that actually penalty is not reduced and penalty of Rs. 3,00,000/- imposed by the Additional Commissioner was left intact. However, no one appeared for the respondent and no request for any other date of hearing was also received from which it implied that the respondent is not interest in availing the personal hearing..

3. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the goods which were brought by him illegally from Dubai 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. As regard redemption fine imposed by the Commissioner (Appeals) in his order, the applicant has not advanced any convincing reason for reduction of fine and it is merely stated that redemption fine is on higher side. Even otherwise redemption fine is found to be quite reasonable. However, there is a force in applicant's contention that the Commissioner (Appeals) has not reduced the penalty despite expressing his intent to reduce the penalty. Commissioner (Appeals) has unambiguously observed in his order that penalty imposed under Section 112 and 114AA of the Customs Act, 1962 is reduced to Rs. 3,00,000/- without realising that penalty of Rs. 3,00,000/- was originally imposed by the Additional Commissioner. Thus, despite of intending to reduce, penalty is not actually reduced by the Commissioner (Appeals) due to unintended error. Considering the above fact, Government is of the view that penalty of Rs. 2,00,000/- will be sufficient in this case.

5. Accordingly, the Order-in-Appeal is modified and the revision application is allowed to the above extent.


8.10.18

(R.P.Sharma)

Additional Secretary to the Government of India

Ms. Jagrup Singh,
New Millenium Apartment, Flat No. 541
Plot No. 02, Sector 23,
Dwarka, New Delhi

Order No. 799/18-Cus dated 8-10-2018

Copy to:


1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi
3. Additional Commissioner of Customs, IGI Airport, New Custom House, New Delhi

4. Mr. Ajit Singh, Advocate, 207 IInd floor, Plot No. 04, Sector 05, Vardhman Sudarshan Plaza, Dwarka, New Delhi 110075
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED

(Nirma Devi)

Section Officer (REVISION APPLICATION)


आशीष तिवारी / ASHISH TIWARI
सहायक आयुक्त/Assistant Commissioner
केन्द्रीय वस्तु एवं सेवा कर, केन्द्रीय उतपाद एवं सीमा शुल्क
CGST, Central Excise & Customs
राजस्व विभाग / Department of Revenue
वित्त मंत्रालय / Ministry of Finance
भारत सरकार / Government of India
नई दिल्ली / New Delhi