

REGISTERED

SPEED POST



F. No.372/03/B/2017-R.A.
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...11.12.18

ORDER NO 219/18-Cus dated 6-12-2018 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI R. P. SHARMA, 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/26/2017 dated 19/01/2017 passed by Commissioner of Customs (Appeals), Kolkata.

APPLICANT : Shri Shashikesh Maddeshia, Kolkata.

RESPONDENT: Commissioner of Customs, (Airport), Kolkata.

ORDER

A Revision Application No. 372/03/B/2017-R.A. dated 17.03.2017 has been filed by Shri Shashikesh Maddeshia, S/o Sh. Vijay Maddeshia, No. 3 Gate, Motilal Colony, PO : Rajbari, Dum Dum, Kolkata (hereinafter referred to as the applicant) against the Order No. KOL/CUS(A/P)/AA/26/2017 dated 19/01/2017, passed by the Commissioner of Customs (Appeals), Kolkata, whereby the order of the lower authority was upheld and the applicant's appeal dismissed.

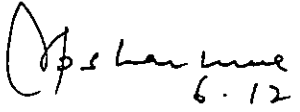
2. The revision application has been filed mainly on the ground that the redemption fine and penalty imposed is on the higher side and the Commissioner (Appeals) has committed an error by not taking into consideration the permissible limit of USD 2000 allowed to be taken out of India as per RBI Notification No. 6/2000-RB dated 03/05/2000.

3. A personal hearing was granted on 04/09/2018. However, no one appeared for the applicant as well as respondent and no request has been received for a personal hearing on any other date from which it is implied that they are not interested in availing any hearing in the matter and the matter is decided on the basis of records available.

4. The government has examined the matter and observed that the applicant has challenged the Commissioner(Appeals)'s order on the ground that he has not considered the free limit of USD 2000 which can be taken by a passenger out of India as per RBI Notification No. 6/2000-RB dated 03/05/2000. However, the government does not find any force in this argument as the present case is not regarding carrying of USD 2000 alone and instead the applicant had attempted to illegally take out USD 16,500 worth Rs. 10,63,900/- and Euro 500 worth Rs.

50,000/- out of the country without following the due procedure. Therefore, the offence committed by the applicant has to be considered in totality and cannot be segregated to give him the benefit of USD 2000 while he was caught taking huge amount of foreign currencies. Even otherwise the redemption fine of Rs.1.50 lakhs for the confiscated foreign currencies is more than reasonable even if USD 2000 is not considered for this purpose. The penalty amount is also manifestly just and fair by taking into account the grave offence perpetrated by the applicant. Hence, no interference from the government is warranted in the Order-in-Appeal.

5. In view of the above discussions, the revision application filed by the applicant is rejected.


6.12.18
(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

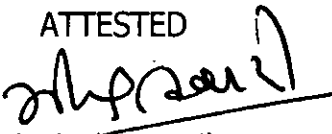
Shri Shashikesh Maddeshia,
S/o Sh. Vijay Maddeshia, No. 3 Gate,
Motilal Colony, PO : Rajbari, Dum Dum,
Kolkata-700081(W.B.)

ORDER NO.219/18 -Cus dated 6-12-2018

Copy to:-

1. The Principal Commissioner of Customs, (Airport), NSCBI Airport, Kolkata.
2. The Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata-700001.
3. P.S. to Additional Secretary.
4. Guard File

ATTESTED


(Ashish Tiwari)

Assistant Commissioner