

REGISTERED

SPEED POST



F. No. 375/10/B/2015-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. 220/2018-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. CC(A)CUS/Air/277-278/2012 dated 31.10.2012, passed by the Commissioner of Customs (Appeals), New Delhi.

APPLICANT : Mr. Manish Kukreja, Delhi.

RESPONDENT : Commissioner of Customs, New Delhi

ORDER

A Revision Application No. 375/10/B/2015-R.A dated 12.03.2015 has been filed by Mr. Manish Kukreja, (hereinafter referred to as the applicant) against the order No. CC(A)CUS/Air/277-278/2012 dated 31.10.2012 of the Commissioner (Appeals), New Delhi, whereby the penalty on the applicant was reduced to Rs. 50,000/- from Rs. 3,00,000/-.

2. The Revision Application has been filed by the applicant mainly on the ground that he was not involved in the smuggling of goods in any manner and, therefore, penalty imposed on him under Section 112 of the Customs Act, 1962 is erroneous.

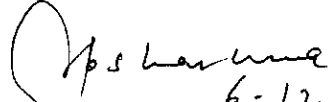
3. A Personal hearing was granted on 21/08/2018 which was attended by Shri R.P.Singh, Advocate, on behalf of the applicant who reiterated the grounds of revision already pleaded in their application. However, no one appeared for the respondent and no request for any other date of hearing was also received from which it implied that the respondent is not interested in availing personal hearing.

4. The Government has examined the matter and it is found from the facts narrated in the Order-in-Original and Order-in-Appeal that applicant was knowing Sh. Ravinder Prakash, who brought memory cards illegally from Thailand in this case, and Sh. Prashant Kumar, the person who had helped in removing the smuggled goods from Airport while working with Kingfisher Airlines at Airport on three occasions on 18.01.2011, 23.01.2011 and 29.01.2011. In fact Sh. Prashant Kumar and Sh. Ravinder

Prakash were initiated and guided in smuggling activities by Mr. Kukreja only as per the confessional statements of the above persons which is corroborated from the several call details of the three persons on the above 3 days which clearly shows that Mr. Kukreja was main persons for facilitating the illicit clearance of memory cards from the International Airport. Particularly on 29.01.2011 the applicant was in constant touch with Sh. Prashant Kumar and Sh. Ravinder Prakash for facilitating the illicit clearance of memory cards from the International Airport which clearly reflect that the applicant was mastermind behind the smuggling of goods. His above illegal activities for monetary consideration are unambiguously admitted by the applicant himself in his statement dated 06.06.2011 and are also corroborated by statement of Sh. Ravinder Prakash and even Mr. Prashant Kumar to the extent that they were knowing each other for long time and were in contact of each other on mobile phone on these days. Thus, the applicant had undoubtedly abetted and planned the smuggling activities of Sh. Ravinder Prakash and Sh. Prashant Kumar on three occasion for monetary gain and also concerned himself in carrying, removing and concealing such smuggled goods which he knew that same were liable for confiscation under section 111 of the Customs Act, 1962. Therefore, the applicant's acts and omissions are squarely covered under Section 112 of the Customs Act, 1962 to attract penalty on the applicant. The Commissioner (Appeals) in his order has already taken a lenient view by reducing the penalty from Rs. 3,00,000/- to Rs. 50,000/- and the Government finds that the order of the Commissioner (Appeals) is just and proper in the context of the serious nature of offence committed by

the applicant. Therefore, no further interference is warranted in the order of the Commissioner (Appeals).

6. Accordingly, the revision application is rejected.


6-12-18
(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Manish Kukreja,
R/o 5L/129, NIT,
Near Muniraj Mandir,
Faridabad.

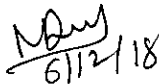
ORDER NO. 22 of 2018 - Cus dated 6-12-2018

Copy to:-

1. The Commissioner of Customs, (Airport), IGI Airport, Terminal -3, New Delhi – 110037.
2. The Commissioner of Customs(Appeals), New Customs House Near IGI Airport, New Delhi – 110037.
3. The Addl. Commissioner of Customs, IGI Airport, Terminal – 3, New Delhi.
4. Sh. R.P.Singh, Advocate, C/o M/s Rajesh Kumar Associates, 601, Alpha Tower-II, Sector-9, Vasundhara, Ghaziabad, U.P.-201012.
5. P.S. to A.S.

6. Guard File
7. Spare Copy

ATTESTED


6/12/18

(Nirmla Devi)
Section Officer (RA)