

REGISTERED

SPEED POST



F. No. 375/06/B/2015-R.A  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue...11/12/18.

ORDER NO. 222/2018-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. Prashant Kumar, Delhi.

RESPONDENT : Commissioner of Customs, New Delhi

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**ORDER**

A Revision Application No. 375/06/B/2015-R.A dated 12.03.2015 has been filed by Mr. Prashant Kumar, (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. 2,00,000/-.

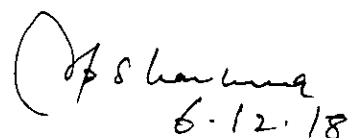
2. The Revision Application has been filed by the applicant mainly on the ground that he was not involved in the smuggling of goods in any manner and, therefore, penalty imposed on him under Section 112 of the Customs Act, 1962 is erroneous.

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. Manish Kukreja, the mastermind behind the smuggling of goods, for long time and had helped Sh. Ravinder Prakash on earlier two occasion on 18.01.2011 and 23.01.2011 also in removal of smuggled goods while working with Kingfisher Airlines at Delhi Airport. Even on 29.01.2011 the applicant was in constant touch with Sh. Manish Kukreja and

Sh. Ravinder Prakash for facilitating the illicit clearance of memory cards from the International Airport, but he developed cold feet when he came to know that Customs Officers had kept a very strict vigilance on that day. His above illegal activities for monetary consideration are unambiguously admitted by the applicant himself in his statement dated 31.01.2011 and are also corroborated by statement of Sh. Ravinder Prakash and even Mr. Manish Kukreja to the extent that they were knowing each other for long time and were continuously in contact of each other on mobile phone for long time on these days. Thus, the applicant had undoubtedly abetted the smuggling activities of Sh. Ravinder Prakash and Sh. Manish Kukreja 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. 2,00,000/- 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. Prashant Kumar,  
R/o Shahbad Mohd. Pur,  
Near Vijay Mother Diary,  
Delhi-110061

ORDER NO. 222/2012-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. *ward file*

ATTESTED  
(Nirmla Devi)  
Section Officer (RA)

*Nirmla*  
*6/11/18*