

REGISTERED

SPEED POST



F. No. 372/23/B/2017-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... 4/1/18

ORDER NO. 238/2018- Cus dated 24-12-2018 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(Airport)/AA/709/2017 dated 14.06.2017, passed by the Commissioner of Customs (Appeals), Kolkata.

APPLICANT : Mr. Govind Singh, West Bengal.

RESPONDENT : The Commissioner of Customs, Kolkata.

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**ORDER**

A Revision Application No. 372/23/B/2017-R.A. dated 14.06.2017 has been filed by Mr. Govind Singh, S/o Mr. Ramdhani Singh, R/o 2A Motilal Colony, Parbati Apartment, 2<sup>nd</sup> Floor, P.O. Rajbari, North 24 Parganas-700081 (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. KOL/Cus(Airport)/AA/709/2017 dated 14.06.2017 whereby the order of the Joint Commissioner of Customs, AIU, NSCBI, Airport, Kolkata-700052, confiscating absolutely gold bars, weighing 1033.700 grams valued at Rs. 29,19,169/-, and imposing a penalty of Rs.3,00,000/- on the applicant, has been upheld.

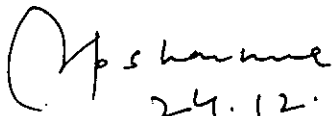
2. The applicant has filed the revision application mainly on the ground that the gold brought by him does not belong to him and he is only the carrier, therefore, personal penalty imposed is excessive may be reduced.

3. Personal hearing was held on 27.11.2018 and Shri S.S.Arora, Advocate, availed the hearing on behalf of the applicant who reiterated the above mentioned grounds of revision already pleaded in their application. For the respondent the Additional Commissioner of Customs, vide his letter F. No. S1 (VII)-159/2014(AIU) dated 26.11.2018, has conveyed that the department fully agrees with the Order-in-Appeal and they have nothing more to add in this case from which it is implicit that the respondent is not interested in availing personal hearing. Accordingly, the case is taken up for disposal on the basis of the records available.

4. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding absolute confiscation of the goods which were brought by him illegally in violation of the Customs Act and the Foreign Trade (Development and Regulation) Act, 1992 and his request is limited to a point that the penalty may be reduced.

5. As regards the applicant's request to reduce penalty of Rs. 3 lakh imposed by the Joint Commissioner in his order, the Government finds that the applicant has not advanced any convincing reason and it is merely stated that penalty is excessive as he is a carrier only. But there is no rationale in this argument since the main offence of smuggling of gold has been committed by the applicant only. Moreover, the Joint Commissioner has already been lenient in imposing penalty of Rs.3,00,000/- only for committing serious offence of smuggling of goods of the value of Rs.29,19,169/- in this case. The Commissioner (Appeals) has also upheld the same apparently because it is reasonable and the government also finds it very moderate 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.

  
24.12.18

(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Govind Singh, S/o Mr. Ramdhani Singh,  
R/o 2A Motilal Colony, Parbati Apartment,  
2<sup>nd</sup> Floor, P.O. Rajbari, North 24 Parganas-700081

ORDER NO. 239/2018 -Cus dated 24-12-2018

Copy to:-

1. The Commissioner of Customs (Appeals), 3<sup>rd</sup> Floor, Custom House, 15/1, Strand Road, Kolkata-700001.
2. The Commissioner of Customs, (Airport & Admn), Custom House, Kolkata-700001.
3. P.S. to A.S.
4. Shri S. S. Arora, Advocete, SS Arora & Associates, B-1/71, Safdarjung Enclave, New Delhi.
5. Guard File

ATTESTED



(ASHISH TIWARI)

ASSISTANT COMMISSIONER (REVISION APPLICATION)