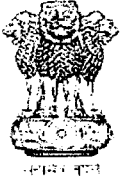


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SPEED POST**



**F.No. 375/14/B/13-RA
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...14/2/14

Order No. 34/14-cus dated 11.02.2014 of the Government of India, passed by Shri D. P. Singh, Joint 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.
36/2013 dt. 14-05-2013
passed by the Commissioner of Customs (Appeals),
Chandigarh-I.

Applicant : Shri Sayeed Mohammed Kalanterzadesh,
Tezerani, 3-5, Mirza Ali Street,
1,2 Floor, Choti Bibi
House, Bhindi Bazar,
Mumbai-09.

Respondent : Commissioner of Customs (Preventive),
Customs House, C.R. Building,
The Mall, Amritsar.

ORDER

This revision application has been filed by the applicant Shri Sayeed Mohammed Kalanterzadeh, Tezerani, 3-5, Mirza Ali Street, 1,2 Floor, Choti Bibi House, Bhindi Bazar, Mumbai against the Orders-in-Appeal No. 36/2013 dt. 14-05-2013 passed by the Commissioner of Custom and Central Excise,(Appeals) Chandigarh-I with respect to Orders-in-Original No. 2/13 dt. 15-04-2013 passed by the Additional Commissioner of Custom (Preventive), Amritsar.

2. Brief facts of that the applicant passenger arrived at LCS Attari Road Amritsar from Pakistan. He did not declare any dutiable goods in his written declaration submitted under section 77 of Customs Act, 1962. His baggage was subjected to examination as a result of which 19-050 kgs of saffron valued at Rs. 13,01,184/- was recovered. The goods imported by the applicant was in trade quantity and commercial in nature. Import of saffron in trade quantity by the applicant does not constitute a part of bonafide baggage in terms of section 79 of Customs Act, 1962 and violates the provisions of Baggage Rules, 1998, section 77,79,11 of Customs Act, 1962, para 2.20 of FTP 2009-20014 and also the provision of section 11 (1) of Foreign Trade (Development and Regulation) Act, 1992. The adjudicating authority after following due process of law confiscated the said goods under section 111 (d) (l) & (m) of Customs Act, 1962. However, an option to redeem the same on payment of redemption fine of Rs. 4,00,000/- was given to the said passenger under section 125 of Customs Act, 1962. A penalty of Rs. 3,00,000/- was also imposed on the said passenger under section 112 of Customs Act, 1962.

3. Being aggrieved by the said order-in-original, applicant filed appeal before Commissioner (Appeals), who rejected the appeal.

4. Being aggrieved by the impugned Order-in-Appeal, the applicant has filed this revision application under Section 129 DD of Customs Act, 1962 before Central Government mainly on the following grounds:

4.1 The findings and order passed by the respondent are bad in law, legal unjust and unfair; that the impugned saffron is not a prohibited item but dutiable; that the value of saffron has been assessed very high by the department; that the redemption fine and personal penalty imposed by the adjudicating authority is too high; that the applicant is a foreign national and re-export should have been allowed.

The applicant finally pleaded to allow re-export and reduce redemption fine and personal penalty.

5. Personal hearing was scheduled in this case on 28-01-2014. Shri A.M.Sachwani, Advocate attended hearing on behalf of the applicant who reiterated the grounds of Revision Application. Shri Mukesh Kumar, Inspector appeared on behalf of the department and stated vide written submission that the impugned saffron has been disposed off by the department for Rs. 13,63,999/-.

6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal.

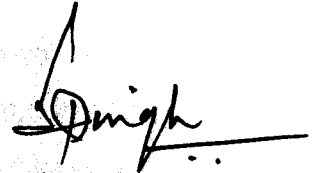
7. On perusal of records, Government notes that the applicant arrived at LCS Attari Road Amritsar from Pakistan. He did not declare any dutiable goods in his written declaration submitted under section 77 of Customs Act, 1962. His baggage was subjected to examination as a result of which 19-050 kgs of saffron valued at Rs. 13,01,184/- was recovered. The goods imported by the applicant was in trade quantity and commercial in nature. Import of saffron in trade quantity by the applicant does not constitute a part of bonafide baggage in terms of section 79 of Customs Act, 1962 and violates the provisions of Baggage Rules, 1998, section 77,79,11 of Customs Act, 1962, para 2.20 of FTP 2009-20014 and also the provision of section 11 (1) of Foreign Trade (Development and Regulation) Act, 1992. The adjudicating authority after following due process of law confiscated the said goods under section 111 (d) (l) & (m) of Customs Act, 1962. However, an option to redeem the same on payment of redemption fine of Rs. 4,00,000/- was given to the said passenger under section 125 of Customs Act, 1962. A penalty of Rs. 3,00,000/-

was also imposed on the said passenger under section 112 of Customs Act, 1962. In appeal the Commissioner (Appeals) rejected the appeal. Now in this revision application the applicant has mainly pleaded to reduce the redemption fine and personal penalty and allow re-export of goods.

8. Government notes that as per written submission of respondent said Saffron has already been disposed off by department and therefore applicant's request for re-export of goods is not acceptable. As regards the pleadings of applicant to reduce redemption fine and personal penalty Government notes that the redemption fine and personal penalty imposed in this case by the adjudicating authority are 30% and 20% of the value of offending goods which is on higher side which can be reduced further. Keeping in view the overall circumstances of the case Government reduces redemption fine to Rs. 300000/- (Rs. Three lakhs only) and personal penalty to Rs. 1,50,000/- (Rs. One lakh and fifty thousand only). The impugned Order-in-Appeal is modified to this extent.

9. Revision Application is disposed off in above terms.

10. So, Ordered.

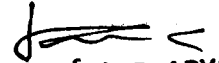


(D.P. Singh)

Joint Secretary to the Govt. of India

Shri Sayeed Mohammed Kalanterzadesh,
Tezerani, 3-5, Mirza Ali Street,
1,2 Floor, Choti Bibi
House, Bhindi Bazar,
Mumbai-09

ATTESTED



(टी. आर. आर्य / T.R. ARYA)
अधीक्षक, आर.ए./Superintendent RA
वित्त मंत्रालय, (राजस्व विभाग)
Ministry of Finance, (Deptt. of Re.
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi

Order No. 34 /14-Cx dated 11-2-2014

Copy to:

1. The Commissioner of Customs (Appeals), New Customs House, Chandigarh.
2. The Additional Commissioner of Customs, (Preventive) Commissionerate, Amritsar.
3. A.M.Sachwani, Advocate, High Court, Nulwala Building, Ground Floor, 41, Mint Road, Opp. G.P.O, Fort, Mumbai-400 001.
- ✓ 4. PS to JS(RA)
5. Guard File.
6. Spare Copy

ATTESTED



(T.R.Arya)

SUPRINTENDENT (REVISION APPLICATION)