

REGISTERED

SPEED POST



F. No. 375/46/2015-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.....

ORDER NO. ~~37/18~~ ~~Cus~~ dated ~~5-2-2018~~ 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/393/2015 dated 05.06.2015 passed by
Commissioner (Appeals), NCH, New Delhi.

PLICANT : Mr. **Abdul Kalam**, Rampur, (UP)

RESPONDENT : Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 375/46/B/2015-R.A. dated 10/09/2015 has been filed by Mr. Abdul Kalam, Mohalla Bhabal Puri, PO & PS- Tanda, Rampur U.P. (hereinafter referred to as the applicant) against the Order-in-Appeal No. CC(A)CUS/Air/393/2015 dated 05.06.2015, passed by Commissioner Customs (Appeals), Delhi, who has allowed the redemption of confiscated goods on payment of customs duty, fine of Rs. 3,00,000/- and penalty of Rs. 60,000/-. The Revision application is filed with a request to set aside the Commissioner (Appeals)'s order dated 05.06.2015 imposing redemption fine and the personal penalty on applicant.

2. A Personal hearing was held in this case on 19.12.2017 and it was attended by Shri Sanjay Kumar, Air Customs Officer, for the respondent and opposed the revision application filed by the applicant. However, no one appeared for the applicant and even no request for any other date of hearing is requested from which it is implied that the applicant is not interested in availing Personal hearing.

3. From the Revision application, Commissioner (Appeals)'s order and Adjudicating authority' s order it is observed that the applicant was not an eligible passenger as defined in condition 35 of the Notification 12/2012- Customs dated 17.03.2012, as amended, as the stay of the applicant outside India was lesser than six months. The applicant had departed from India on 29.04.2014 and arrived back on 03.05.2014. Therefore, the applicant was not eligible to import gold in any form. Moreover, the applicant had crossed the green channel without

declaring the gold in his possession in the Customs declaration form or in any other form to the Customs officers and thereby Section 77 of the Customs Act, 1962 is also manifestly violated. Considering these facts, the gold imported by the applicant was undoubtedly liable for confiscation and the Commissioner (Appeal) has been already fair in allowing the applicant to redeem the confiscated gold on payment of duty and fine etc.

4. In view of the above discussion, the Government does not find any deficiency in the order of the Commissioner (Appeal) and Revision Application filed by Mr. Abdul Kalam, is rejected.

R. P. Sharma
5. 2. 18

(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Abdul Kalam,

Mohalla Bhabal Puri,

PO & PS- Tanda,

Rampur U.P

ORDER NO. 34/18 - Cus dated 5-2-2018

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 Additional Commissioner of Customs, IGI Airport, Terminal - 3, New Delhi.
4. Sh. S.S. Arora & Associates, B1/71, Safdarjung Enclave, New Delhi-110029
5. P.S. to A.S.
- ✓ 6. *Guard File*
7. *Spare Copy*

ATTESTED

(Ravi Prakash)
OSD (RA)

Attested
M.D.
5/2/18