



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 373/269/B/15-RA

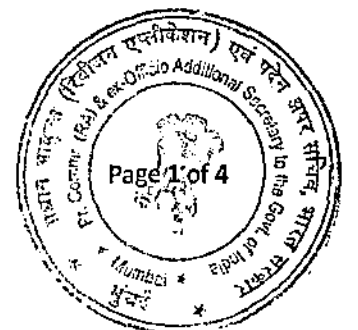
Date of Issue 29/06/2018

ORDER NO. 366/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 31.05.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA , PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : Shri Inham Hassan Abdul Hassan Mohamed

Respondent : Commissioner of Customs(Airport), Chennai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C.Cus-I No. 571/2015 dated 28.09.2015 passed by the Commissioner of Customs (Appeals) Chennai.



ORDER

This revision application has been filed by Shri Inham Hassan Abdul Hassan Mohamed (herein after referred to as the Applicant) against the order no C. Cus No. 571/2015 dated 28.09.2015 passed by the Commissioner of Customs (Appeals), Chennai.

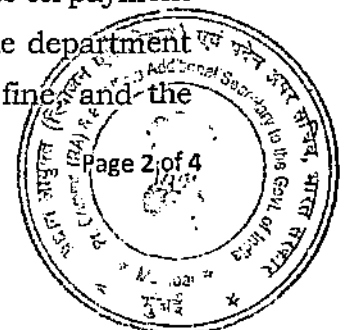
2. Briefly stated the facts of the case is that the applicant, arrived at the Chennai Airport on 24.11.2014. He was intercepted by the Customs Officers and on examination of his baggage resulted in the recovery of 370 packets containing saffron totally weighing 9250 grams valued at Rs. 9,25,000/- (Rupees Nine lacs Twenty Five thousand).

3. The Original Adjudicating Authority vide Order-In-Original No. 33/2014-15 dated 25.04.2014 ordered confiscation of the impugned goods under Section 111 (d) and (l) of the Customs Act, 1962 read with Section 3 (3) of Foreign Trade (Development & Regulation) Act, giving an option to redeem the goods on payment of a redemption fine of Rs. 2,50,000/- and imposed penalty of Rs. 90,000/- under Section 112 (a) of the Customs Act.

4. Aggrieved by this order the Applicant filed an appeal against the order in original. The Commissioner of Customs (Appeals-I) Chennai, vide his C. Cus-I No. 571/2015 dated 28.09.2015 rejected the Appeal of the Applicant.

5. Aggrieved with the above order the Applicant has filed this revision application interalia on the grounds that;

5.1 The order of the appellate authority is against law, weight of evidence and circumstances and probabilities of the case; The Appellate authority has glossed over the judgements and points raised in the Appeal and rejected the Appeal; The Applicant has declared the goods orally and had not made any attempt to pass through the green channel; Even assuming without admitting that he had not declared the gold it is only a technical fault; Section 111 d, l, m and o are not attracted; Iranian Saffron is 50% lesser value than Kashmir saffron, But it has been valued at on the higher side; He is not a frequent visitor; his pleas to release the goods on payment of duty was not heard; Simply because of not declaring the department cannot become the owner of the goods; The Redemption fine and the



Personal penalty is very high and unreasonable. The Revision Applicant cited various assorted judgments and boards policies in support of allowing goods on lesser redemption fine under section 125 of the Customs Act, 1962 and prayed for reduction of redemption fine and reduced personal penalty

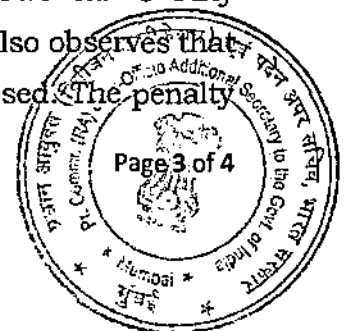
6. A personal hearing in the case was held on 19.04.2018, the Advocate for the respondent Shri Palanikumar attended the hearing he re-iterated the submissions filed in Revision Application and cited the decisions of GOI/Tribunals where option for re-duction of redemption fine and penalty was allowed. Nobody from the department attended the personal hearing.

7. The Government has gone through the facts of the case. The Applicant had brought the goods in commercial quantity and did not declare the goods properly as required under Section 77 of the Customs Act, 1962, and under the circumstances confiscation of the goods is justified.

8. However, The Applicant, is not a frequent traveler, there is no allegation that the Applicant had not declared the goods and there was no ingenious concealment of the goods. The only reason for confiscation of the goods is that the goods were brought in commercial quantity. The Applicant has also contended that the goods have been valued on the higher and as per the facts the saffron is of Iranian origin and valued much lower. Under the circumstances Government holds that the Redemption fine and penalty imposed on the goods valued at Rs. Rs. 9,25,000/- (Rupees Nine lacs Twenty Five thousand) is on the higher side and the applicant can be treated with a lenient view. The Applicant has pleaded for lesser redemption fine and the Government is inclined to accept the plea. The impugned Order therefore needs to be modified reduced redemption fine and penalty.

8. Taking into consideration the foregoing discussion, Government, reduces the redemption fine imposed from Rs. 2,50,000/- (Rupees Two lakhs Fifty thousand) to Rs.2,00,000/- (Rupees Two Lakhs). Government also observes that the facts of the case justify slight reduction in the penalty imposed. The penalty

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imposed on the Applicant is therefore reduced from Rs. 90,000/- (Rupees Ninety thousand) to Rs 50,000/- (Rupees. Fifty thousand) under section 112(a) of the Customs Act,1962.

9. The impugned order stands modified to that extent. Revision application is partly allowed on above terms.

10. So, ordered.

(Handwritten Signature)
21.5.2018

(ASHOK KUMAR MEHTA)
Principal Commissioner & ex-officio
Additional Secretary to Government of India

ORDER No. 364/2018-CUS (SZ) /ASRA/MUMBAI

DATED 31-05-2018.

To,

Shri Inham Hassan Abdul Hassan Mohamed.
C/o S. Palanikumar, Advocate,
No. 10, Sunkurama Chetty Street,
Opp High court, 2nd Floor,
Chennai 600 001.

Copy to:

1. The Commissioner of Customs, Anna International Airport, Chennai.
2. The Commissioner of Customs (Appeals), Custom House, Chennai.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Spare Copy.

True Copy Attested

(Handwritten Signature)
एस. आर. हिरुलकर
S. R. HIRULKAR
(A-9)

