

REGISTERED
SPEED POST



F.No. 375/49/B/18-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... 22/2/21

Order No. 44/21-Cus dated 19-02-2021 of the Government of India passed by Shri Sandeep Prakash, Additional 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.CC(A)Cus/D-1/Air/85/2018 dated 15.03.2018, passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mr. Tajinder Singh

Respondent : Commissioner of Customs (Airport & General), New Delhi

ORDER

A Revision Application No.375/49/B/18-RA dated 08.06.2018 has been filed by Shri Tajinder Singh (hereinafter referred to as the applicant) against the Order No.CC(A)Cus/D-1/Air/85/2018 dated 15.03.2018, passed by Commissioner of Customs (Appeals), New Delhi. Commissioner (Appeals) has upheld the order of the Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi, bearing no. 101-Adj./2016 dated 28.07.2016, wherein two cut pieces of yellow colour metal bars (made of gold) , which were concealed in slippers that the applicant was wearing, collectively weighing 990 grams, valued at Rs. 24,68,228/-, have been confiscated. The adjudicating authority has also imposed a penalty of Rs. 5,00,000/- under Sections 112 & 114AA of the Customs Act, 1962 on the applicant, which has been maintained in appeal.

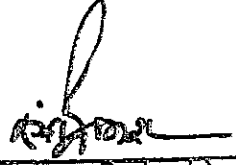
2. The brief facts of the case are that the applicant arrived, on 25.02.2015, at IGI Airport from Bangkok and was intercepted near the exit gate of the arrival hall after he had crossed the Customs Green Channel. After search of his person and of his baggage, two cut pieces of yellow colour metal bars (made of gold), concealed in slippers, were recovered from his possession. The gold , weighing 990 grams, was appraised at Rs. 24,68,228/- by the Jewellery Appraiser at IGI airport. The applicant in his statement, recorded under Section 108 of the Customs Act, 1962, admitted the concealment and recovery of gold articles. Applicant further stated that the gold articles were carried by him for one Mr. Happy at Bangkok for onward delivery to one Mr. Babbu, at the taxi stand outside IGI airport, for a monetary consideration

of Rs. 10,000. Applicant in revision application has prayed that the gold articles may be released on payment of redemption fine and also requested that only token penalty may be imposed.

3. A personal hearing was held on 18.02.2021. Sh. S.C. Puri, Advocate, and Sh. Tajinder Singh (applicant), appeared and stated that applicant is in no position to get the gold seized cleared on payment of fine and duty. Hence, his only prayer, at this stage, is that the penalty be reduced to a token amount. The applicant is in a precarious financial position and he has to support a large family with two daughters of marriageable age. Sh. R.P. Bairwah, Superintendent, appeared on behalf of the respondent and stated that the prayer for reduction in penalty amount be decided on merits.

4. The Government has examined the matter. In view of the averments made during the course of personal hearing only, issue that survives for consideration is whether the amount of penalty imposed on the applicant is just and fair in the facts and circumstances of the case. The Government observes that the gold was attempted to be smuggled by the applicant in an ingenious manner by concealing the bars in his slippers. However, the applicant was a carrier who worked for small consideration. Thus, on balance, the Government finds that some relief is merited in respect of the penalty imposed. As such, the penalty imposed on the applicant is reduced to Rs. 3,00,000/- (Rupees Three Lakhs only).

6. The impugned Order-in-Appeal is modified in above terms, and the revision application is disposed of accordingly.



(Sandeep Prakash)

Additional Secretary to the Government of India

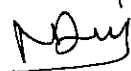
Mr. Tajinder Singh,
WS-435/A, Satran Mohala, Basti Sheikh,
Jalandhar - 144002

Order No. 44/21-Cus dated 19-02-2021

Copy to:

1. Commissioner of Customs (Airport & General), IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi
3. Additional Commissioner of Customs, IGI Airport, New Custom House, New Delhi
4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED



(Nirmala Devi)

Section Officer (Revision Application)