

REGISTERED
SPEED POST



F.No. 375/58/B/2015-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.....

Order No. 53/18-Cus-dated-24-2018 of the Government of India passed by Shri R.P.Sharma, Principal Commissioner & 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/ICD/Air/1166/2015 dated 01.09.2015 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mr. Palikera Madathil Abdul, Palikere Kasaragod, Kerala

Respondent : Commissioner of Customs, New Delhi

ORDER

A Revision Application No. 375/58/B/2015-RA dated 01.09.2015 has been filed by Mr. Palikera Madathil Abdul, Palikere Kasaragod, Kerala (hereinafter referred to as the applicant) against the Order-in-Appeal No.CC(A)Cus/ICD/Air/1166/2015 dated 01.09.2015, issued by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant has been allowed to redeem the confiscated gold on payment of redemption fine of Rs.5,70,000/- and penalty of Rs.1,00,000/-.

2. The revision application is filed mainly on the ground that the applicant had brought the gold for self-use only from Abu Dhabi, without any concealment and, therefore, the RF of Rs5,70,000/- and personal penalty of Rs.1,00,000/- against the value of Rs.11,68,856/- of gold are very high. A personal hearing was held in this case on 07,03.2018 and Smt. Harsimran Kaur, Advocate, appeared on behalf of the applicant. Smt. Kaur reiterated the grounds of revision already pleaded in the revision application for reduction of redemption fine and the personal penalty. However, Sh Sanjay Kumar, Air Customs Officer appearing on behalf of respondent, averred that the Order-In-Appeal is correct.

3. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the gold which were brought by him illegally from Abu Dhabi in violation of Customs Act and the Foreign Trade (Development and Regulation) Act 1992 and his request is limited to a point that the redemption fine and penalty should be reduced.

4. As regards redemption fine and penalty imposed by the Commissioner (Appeals) in his order, the applicant has not advanced any convincing reason for reduction of fine and penalty and it is merely stated that redemption fine should not be more than the margin of profit. However, the government does not agree with this contention as the redemption fine is in lieu of the value of confiscated goods which is vested with government on confiscation of goods and, therefore, value of

the confiscated goods is relevant for determination of redemption fine and not the margin of profit. If the above argument of the applicant is accepted, there will not be any redemption fine on confiscated goods if these were illegally imported without having any profit margin which is manifestly absurd.

5. Accordingly, the revision application is rejected.

(R.P. Sharma)
2.4.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Palikere Madathil Abdul
R/o Masthigudda House, PO Pallikere,
Distt. Kasaragad, Kerala-671316

Order No. 53/18-Cus dated 2-4-2018

Copy to:

1. Commissioner of Customs, 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. Smt. Harsimran Kaur, Advocate, S.S.Arora & Associates, B.1/71, Safdarjung Enclave, New Delhi-110029
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED

N.D.
2/14/18
(Nirmala Devi)
Section officer (RA)