

REGISTERED
SPEED POST



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 373/382/B/14-RA / 1290

Date of Issue 13/08/2018

ORDER NO. 607/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 02.07.2018 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 Murugun

Respondent : Commissioner of Customs, Chennai.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. C. Cus-I No. 1281/2014 dated 28.07.2014 passed by the Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Shri Murugun (herein referred to as Applicant) against the Order in Appeal C. Cus No. 1281/2014 dated 28.07.2014 passed by the Commissioner of Customs (Appeals), Chennai.

2. Briefly stated the facts of the case are that the applicant, arrived at the Chennai Airport on 23.03.2014. He was intercepted and examination of his person resulted in the recovery of two gold bits totally weighing 44 gms valued at Rs. 1,20,912/- (Rupees One lakh twenty thousand Nine hundred and twelve).

3. After due process of the law vide Order-In-Original No. 374/2014-Batch D dated 23.03.2014 the Original Adjudicating Authority ordered confiscation of the gold under Section 111 (d) and e, (l), (m) of the Customs Act read with Section 3 (3) of Foreign Trade (Development & Regulation) Act. But allowed redemption on payment of Rs. 60,000/- as redemption fine and imposed penalty of Rs. 5,000/- under Section 112 (a) of the Customs Act,1962.

4. Aggrieved by the said order, the applicant filed appeal before the Commissioner (Appeals) who vide Order-In-Appeal C. Cus No. 1281/2014 dated 28.07.2014 reduced the redemption fine from Rs. 60,000/- to Rs.30,000/- and modified the appeal of the applicant.

4. The applicant has filed this Revision Application interalia on the following grounds that

4.1 The order of the authorities is wholly unfair, unreasonable, unjust, biased, arbitrary and contrary to legal principles; The Applicant is a bonafide passenger and brought the gold as professional fee for providing astrological advice and was brought by the Applicant for his daughters marriage; The applicant had no intention to evade payment of duty; There was no concealment and the goods were kept open for examination and there was no concealment; As personal jewelry is allowed as baggage the Applicant was very right in bringing the gold; Personal jewelry in reasonable quantity is not a prohibited item; The quantum of penalty should also be proportionate to the role played by the individual; The gold was not concealed and there is no previous offence of the applicant.



9. The Government allows the gold to be redeemed for re-export. The redemption fine imposed on the impugned gold weighing 44 gms valued at Rs. 1,20,912/- (Rupees One lakh twenty thousand Nine hundred and twelve) is reduced from Rs. 30,000/- (Rupees Thirty thousand) to Rs. 20,000/- (Rupees Twenty thousand) under section 125 of the Customs Act, 1962. Government observes that considering the facts of the case the penalty of Rs. 5,000/- (Rupees Five thousand) imposed under section 112(a) of the Customs Act,1962 is appropriate.

10. The impugned Order in Appeal is modified as detailed above. Revision application is partly allowed on above terms.

11. So, ordered.

Ashok Kumar Mehta
2/7/18

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

ORDER No. 607/2018-CUS (SZ) /ASRA/MUMBAI

DATED 02.07.2018

To,

Shri Murugun
c/o M/s L. K. Associates
"Time Tower" Room No. 5, II Floor,
169/84, Gengu Reddy Road,
Egmore, Chennai- 600 008.

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.

ATTESTED

Sankarsan Munda
12/8/18

SANKARSAN MUNDA
Asstt. Commissioner of Custom & C. Ex.

