

**REGISTERED  
SPEED POST**



**F.No. 373/92/B/13-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue. 9-4-14.....

Order No. 66/14-cus dated 07.04.2014 of the Government of India, passed by Shri D. P. Singh, Joint 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.  
314/2013/2013 dated 12-06-2013  
passed by Commissioner of Custom (Appeals),  
Bangalore.

Applicant : Shri Waezulla Shareef,  
No. 37, Shri Rama Mandir Road,  
Basavangud,  
Bangalore-560004.

Respondent : Commissioner of Custom,  
Bangalore.

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ORDER

The revision application is filed by Shri Waeezulla Shareef, No. 37, Shri Rama Mandir Road, Basavangud, Bangalore against the Order-in-Appeal No. 314/2013/2013 dated 12-06-2013 passed by Commissioner of Customs (Appeals), Bangalore with respect to order-in original No. 2/2013 dated 30-01-2013 passed by the Joint Commissioner of Customs, Bangalore International Airport.

2. Brief facts of the case are that the applicant Shri Waeezulla Shareef who had landed from Bangkok to Bangalore International Airport by Thai Airways flight No. TG 325 on 08-09-2011 and had passed through the green channel without declaring the content of his baggage. The office scanned the two hand baggage and found 388 Nos. of Wrist Watches of various makes in commercial quantity which were seized under Mahazar date 08-09-2011. The adjudicating authority Joint Commissioner of Customs, Bangalore International Airport vide Order-in-Original No. 02/2013 dated 30-01-2013 ordered for absolute confiscation of the 388 Nos. Wrist watches under provision of section 111 (d) (i) (l) & (m) of Customs Act, 1962 and imposed penalty of Rs. 4,00,000/- under provision of section 112 (a) and Rs. 1,00,000/- under the provision of section 114AA of the Customs Act, 1962 on the applicant.

3. Being aggrieved by the said order-in-original, applicant filed appeal along with stay application before Commissioner (Appeals), who decided the stay application vide stay order No. 11/13 dt. 30-04-2013 and directed applicant to deposit a sum of Rs. 300000/- as pre-deposit under section 129 E of Customs Act 1962 against penalty within 15 days of receipt of said order. Applicant failed to deposit the said amount and therefore appeal was rejected for non compliance of provisions of section 129E of Customs Act.

4. Being aggrieved by the impugned Order-in-Appeal, the applicant has filed this revision application under Section 129 DD of Customs Act, 1962 before Central Government mainly on the various grounds on merit and pleaded to reduce the penalty.

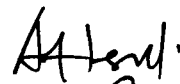
5. Personal hearing scheduled in this case 21-03-2014 at Chennai was attended by Shri K.Chandran, Consultant on behalf of the applicant who reiterated the grounds of Revision Application.
6. Government has carefully gone through the relevant case records and perused the impugned Order-in-Original and Order-in-Appeal.
7. On perusal of records, Government observes that the appeal was rejected for non compliance of provisions of section 129E as applicant failed to deposit Rs. 300000/- towards penalty as ordered vide stay order No. 11/13 dt. 30-04-2013. The appeal was not decided on merits and therefore, Government finds it in the interest of justice to reduce the pre-deposit amount so that applicant can pursue appeal before Commissioner (Appeals) by depositing lesser amount. Government keeping in view the overall circumstances of the case reduces the pre-deposit amount to Rs. 1.50 lakh. Applicant is directed to deposit the said amount within 15 days of receipt of this order and on confirmation of said deposit the appeal will get restored to Commissioner (Appeals) who will decide it in accordance with law. In case applicant fail to deposit the said amount within stipulated time the Order-in-Appeal dismissing appeal with hold good.
8. The revision application is disposed off in terms of above.
9. So, Ordered.



(D.P. Singh)

Joint Secretary to the Govt. of India

Shri Waezulla Shareef,  
No. 37, Shri Rama Mandir Road,  
Basavangud, Bangalore-560004.



(साथक सचिव/Assistant Commissioner)  
सहायक आयुक्त/Assistant Commissioner  
C B E C - O S D (Revision Application)  
विल मन्त्रालय (समाप्त विभाग)  
Ministry of Finance (Deptt. of Rev.)  
नई दिल्ली/Court of India  
नई दिल्ली/New Delhi

Order No. 66/14-Cx dated 07-04-2014

Copy to:

1. Commissioner of Custom, Custom House, P.B No. 5400, C.R. Building, Queens Road, Bangalore-560001.
2. Commissioner of Customs (Appeals), P.B No. 5400, C.R. Building, Queens Road, Bangalore-560001.
3. Joint Commissioner of Customs, Bangalore International Airport, Bangalore.
4.  PS to JS(RA)
5. Guard File.
6. Spare Copy

*Attard*

(Attard / Sharma)  
Assistant Commissioner  
C.B.E.C. OSD (Revision Application)  
Ministry of Finance (Deptt. of Rev.)  
New Delhi