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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

8<sup>th</sup> Floor, World Trade Centre, Centre – I, Cuffe Parade,  
Mumbai-400 005

F.No. 373/106/B/14-RA / 1229

Date of Issue 28.02.2018

ORDER NO. 73/2018-CUS (SZ) / ASRA / MUMBAI/ DATED 27.02.2018 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 Chandrawathe.

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 No. 1776/2013 dated 04.12.2013 passed by the Commissioner of Customs (Appeals), Chennai.



ORDER

This revision application has been filed by Shri Chandrawathe (herein referred to as Applicant) against the order no 1776/2013 dated 04.12.2013 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 26.06.2013. On arrival the Applicant was intercepted at the Green Channel while attempting to exit without baggage declarations at the Red Channel. Examination of her baggage and person resulted in the recovery of assorted gold jewelry weighing 134 gms totally valued at Rs. 3,78,390/-. After due process of the law vide Order-In-Original No. 276/2013 Batch A dated 26.06.2013 The Original Adjudicating Authority ordered confiscation of the impugned gold jewelry under Section 111 (d), (l), (m) and (o) of the Customs Act read with Section 3 (3) of Foreign Trade (Development & Regulation) Act. The Original Adjudicating Authority also allowed re-export on payment of a fine of Rs. 1,90,000/- and imposed penalty of Rs. 38,000/- under Section 112 (a) of the Customs Act, 1962.

3. Aggrieved by the said order, the applicant filed appeal before the Commissioner (Appeals) who vide Order-In-Appeal No. C.Cus No. 1776/2013 dated 04.12.2013 rejected the appeal of the applicant.

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

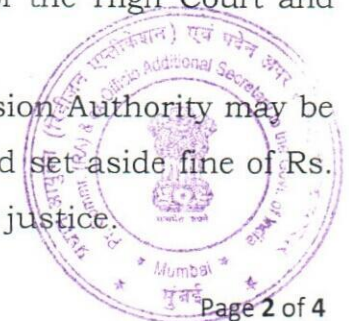
4.1. The order of the appellate authority is erroneous bad in law, weight of evidence and probabilities of the case.

4.2. The value of the gold jewelry adopted is on the higher side.

4.3 Both the Respondents failed to see that the Applicant had opted for the Red Channel proving her bonafides. However the officers have totally ignored this and registered a case against the Applicant.

4.4 Both the Respondents have ignored orders of the High Court and Government of India in similar matters.

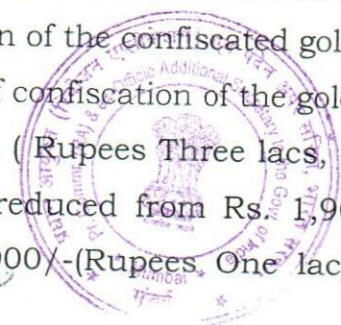
The Revision Applicant prays that the Hon'ble Revision Authority may be pleased to set aside both the lower authorities orders and set aside fine of Rs. 1,90,000/- and penalty Rs. 38,000/- and thereby render justice.





5. A personal hearing in the case was scheduled to be held on 14.02.2018, the Advocate for the respondent Shri K. Mohammed Ismail in his letter dated 12.02.2018 informed that his clients are unable to send their counsel all the way to Mumbai from Chennai and requested that the personal hearing may be waived and the grounds of the Revision Application may be taken as arguments for this Revision, and decide the cases as per relief sought for in the prayer of the Revision and oblige. Nobody from the department attended the personal hearing.
6. The Government has gone through the facts of the case. The Applicant is ineligible to import gold on concessional rate under Notification No. 31/2003-Cus dated 01.03.2003. It is also a fact that a written declaration of gold was not made by the Applicant as required under Section 77 of the Customs Act, 1962 and if not intercepted she would have gone without paying the requisite duty, under the circumstances confiscation of the gold is justified.
7. However, the facts of the case also state that the Applicant had not cleared the Green Channel exit. This is the first offence of the Applicant. The CBEC Circular 09/2001 gives specific directions to the Customs officer in case the declaration form is incomplete/not filled up, the proper Customs officer should help the passenger record to the oral declaration on the Disembarkation Card and only thereafter should countersign/stamp the same, after taking the passenger's signature. Thus, mere non-submission of the declaration cannot be held against the Applicant. Considering all factors, the Government is of the opinion that a lenient view can be taken while imposing redemption fine and penalty upon the applicant and therefore the Order in Appeal is liable to be modified.
8. Taking into consideration the foregoing discussion, Government modifies the Order in Appeal. Government allows redemption of the confiscated gold for re-export in lieu of fine. The Redemption fine in lieu of confiscation of the gold totally weighing 134 gms totally valued at Rs. 3,78,390/-. (Rupees Three lacs, Seventy eight thousand, Three hundred and ninety) is reduced from Rs. 1,90,000/- (Rupees One lac ninety thousand) to Rs.1,00,000/- (Rupees, One lac) under

*Quahla*



section 125 of the Customs Act, 1962. Government also observes that facts of the case justify reduction in penalty imposed. The penalty imposed on the Applicant is therefore reduced from Rs. 38,000/- (Rupees Thirty eight thousand) to Rs. 20,000/-(Rupees Twenty thousand ) under section 112(a) of the Customs Act,1962.

9. The impugned Order in Appeal No. 1776/2013 dated 04.12.2013 is modified as detailed above. Revision Application is partly allowed.

10. So, ordered.

*Ashok Kumar Mehta*  
27.2.18

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

ORDER No. 73/2018-CUS (SZ) /ASRA/MUMBAI

DATED 27.02.2018

To,

Smt. Chandrawate.  
C/o K. Mohamed Ismail,  
Advocate and Notarary Public  
New No. 102, Lingi Chetty Street,  
Chennai 600 001.

**True Copy Attested**

*S. R. Hirulkar*  
28.2.18

एस. आर. हिरुलकर  
**S. R. HIRULKAR**

(A.C)

Copy to:

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

