



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. 371/29-B/B/16-RA

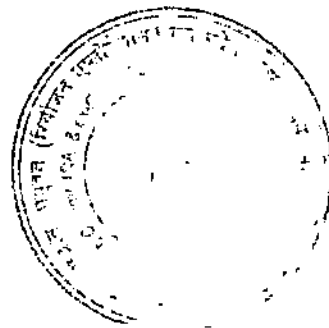
Date of Issue 27/11/18

ORDER NO. 755/2018-CUS (WZ) / ASRA / MUMBAI/ DATED 28.09.2018 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 Majidh Bhai G. Sindha

Respondent : Commissioner of Customs (Airport), Mumbai

Subject :Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. MUM-CUSTM-PAX-APP-585-586-15-16 dated 18.01.2016 passed by the Commissioner of Customs (Appeals) Mumbai-III.



ORDER

This revision application has been filed by Shri Majidh Bhai G. Sindha (herein after referred to as the "Applicant") against the order in Appeal No. MUM-CUSTOM-PAX-APP-585-586-15-16 dated 18.01.2016 passed by the Commissioner of Customs (Appeals) Mumbai-III.

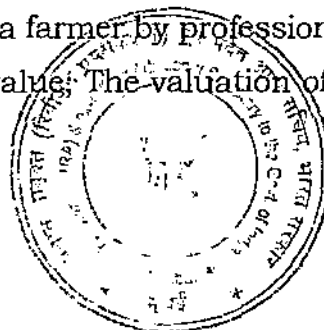
2. Briefly stated facts of the case are that the Applicant was intercepted at the CSI Airport on 12.12.2012 while passing through the Green Channel. Examination of his baggage and person resulted in recovery of a Rolex Oyster Perpetual Daytona wrist watch valued at Rs. 8,93,165/- (Rupees Eight Lakhs Ninety three thousand One hundred and Sixty five), worn by the applicant.

3. The Original Adjudicating Authority, vide its Order in Original No. ADC-ML/ADJN/37/2013-14 dated 13.11.2013 confiscated the impugned goods, but allowed redemption of the same on payment of Rs. 2,50,000/- and also imposed a penalty of Rs. 1,50,000/- under Section 112 (a) of the Customs Act, 1962. A penalty of Rs. 5000/- under Section 114AA of the Customs Act, 1962 was also imposed on the Applicant.

4. Aggrieved by this order the Applicant filed an appeal with the Commissioner (Appeals). Commissioner of Central Excise (Appeals) Mumbai-III, vide his Order-in-Appeal No MUM-CUSTOM-PAX-APP-585-586-15-16 dated 18.01.2016 passed by the rejected the Appeal of the Applicant.

5. Aggrieved with the above order the Applicant has filed this revision application interalia on the grounds that.

5.1 The order of the appellate authority is not in conformity with the spirit of the Baggage rules 1998, hence the same needs to be set aside in the interest of justice; The order of confiscation of an old wrist watch was not at all justified; It was not at all concealed in any manner; The wrist watch was taken from India for repairs and the receipt dated 11.12.2012 for the same was submitted but it was not taken on record; He is a farmer by profession and the watch was gifted to him and it has sentimental value. The valuation of the watch was also high;





8. The Government therefore modifies the Appellate order MUM-CUSTM-PAX-APP-585-586-15-16 dated 18.01.2016 passed by the Commissioner of Customs (Appeals) Mumbai-III . The penalty of Rs. 5,000/- ( Rupees Five thousand ) imposed under section 114AA of the Customs Act,1962 is set aside, the rest of the order is upheld as legal and proper.

9. The impugned order stands modified to that extent. Revision application is partly allowed on above terms.

10. So, ordered.

*Ashok Kumar Mehta*  
28/9/18  
(ASHOK KUMAR MEHTA)

Principal Commissioner & ex-officio  
Additional Secretary to Government of India

ORDER No. 755/2018-CUS (WZ) /ASRA/MUMBAI

DATED 28.09.2018

To,

Shri Majidh Bhai G. Sindha  
C/o Shri M. G. Rohira, Advocate,  
148/5, Uphaar, 10<sup>th</sup> Road,  
Khar (W),  
Mumbai -52.

Copy to:

1. The Commissioner of Customs, CSI Airport, Mumbai.
2. The Commissioner of Customs (Appeals)Mumbai-III.
3. Sr. P.S. to AS (RA), Mumbai
4. Guard File.
5. Spare Copy.

