

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. 380/05/B/2015-RA

2013

Date of Issue 28.11.2018

ORDER NO. 781/2018-CUS (SZ) / 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 : Commissioner of Customs (Airport) Chennai.

Respondent: Shri T. Stalin

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal C. Cus No. 124/2014 dated 15.12.2014 passed by the Commissioner of Customs (Appeals-I), Chennai.



ORDER

This revision application has been filed by Commissioner of Customs (Airport) Chennai, (herein referred to as Applicant) against the Order in Appeal C. Cus No. 124/2014 dated 15.12.2014 passed by the Commissioner of Customs (Appeals-I), Chennai.

2. On 21.05.2014 the respondent arrived at the Chennai Airport. Examination of his person resulted in the recovery of two gold bars weighing 230 gms valued at Rs. 6,68,840/- (Rupees Six lakhs Sixty eight thousand Eight hundred and forty). The gold bars were recovered from the pockets of the pants worn by the Respondent.

3. After due process of the law vide Order-In-Original No. 688/2014 dated 19.06.2014 the Original Adjudicating Authority ordered absolute confiscation of the goods under Section 111 (d) (l) and (m) of the Customs Act, 1962, and imposed penalty of Rs. 50,000/- under Section 112 (a) of the Customs Act, 1962 on the Respondent.

4. Aggrieved by the said order, the respondent filed appeal before the Commissioner (Appeals) who vide Order-In-Appeal C. Cus No. 124/2014 dated 15.12.2014 allowed the redemption of the gold on payment of redemption fine to Rs.1,00,000/- but made no changes in the penalty imposed and allowed the appeal of the respondent.

5. Aggrieved with the above order the Applicants have filed this revision application interalia on the grounds that;

5.1 The Order of the original adjudicating authority had reasoned that the redemption under section 125 in lieu of confiscation not mandatory as the Respondent had attempted to smuggle the gold by way of ingenious concealment; He was not an eligible passenger and had a culpable mind to smuggle the gold into India; Even though the grounds were stated by the adjudicating authority while upholding absolute confiscation the Appellate authority has allowed release of the gold; The



redemption fine imposed is increased from Rs. 1,00,000/-/- (Rupees One lakhs) to Rs.2,30,000/- (Rupees Two lakhs thirty thousand) under section 125 of the Customs Act, 1962. The penalty imposed on the Respondent is also increased from Rs. 50,000/- (Rupees Fifty thousand) to Rs. 55,000/- (Rupees Fifty five thousand) under section 112(a) of the Customs Act,1962.

9. Revision application is partly allowed on above terms.
10. So, ordered.

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

ORDER No. 78/2018-CUS (SZ) /ASRA/MUMBAI DATED 28.09.2018

To,

1. The Commissioner of Customs, (Airport) Chennai,
New Custom House,
Chennai-600 001.
2. Shri K. Stalin
29, Kunukkadi,
Koothanallur P.O.,
Needaman Tk.,
Thiruvarur Dt.
PIN: 614 101.

Copy to:

3. The Commissioner of Customs (Appeals-I), Chennai.
4. Sr. P.S. to AS (RA), Mumbai.
- ✓ 5. Guard File.
6. Spare Copy.

ATTESTED

B. LOKANATHA REDDY
Deputy Commissioner (R.A.)

