



REGISTERED
SPEED POST

F.Nos. 371/60-61/B/13-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

Date of Issue... 23/4/17

ORDER NO. 98-99/14-Cus DATED 22.04.2014 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI D. P. SINGH, JOINT SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

SUBJECT : REVISION APPLICATION FILED, UNDER SECTION 129 DD OF THE CUSTOMS ACT 1962 AGAINST THE ORDER-IN-APPEAL No.178/Mumbai-III/13 dated 16.04.13 passed by Commissioner of Customs (Appeals) Mumbai-III

APPLICANT : (1) Shri Rajbir Singh S/o Shri Kiran Singh, resident of Anup Nagar, Namaste Chowk, Sonapat Haryana and
(2) Shri Kuldeep singh resident of 173 Gujranwala Town, Delhi

RESPONDENT : Commissioner of Customs(Airport), Mumbai

ORDER

These revision applications are filed by applicants namely Shri Rajbir Singh S/o Shri Kiran Singh, resident of Anup Nagar, Namaste Chowk, Sonapat Haryana and Shri Kuldeep Singh resident of 173 Gujranwala Town, Delhi against the orders-in-appeal No. 178/Mumbai-III/13 dated 16.04.13 passed by Commissioner of Customs (Appeals) Mumbai-III with respect to order-in-original No. 36/11-12 dated 30.09.11 passed by Joint Commissioner of Customs, CSI Airport, Mumbai.

2. Brief facts of the case are that on 21.03.2010, Shri Rajinder Singh, passenger of Delhi-Mumbai domestic sector on board Air India's International flight NO. AI-315 (Hongkong-Delhi-Mumbai) was intercepted on suspicion by the customs officers at the CSI Airport, Mumbai. Search of his person resulted in the recovery of three pouches containing 6000 pcs. Of Micro SD cards, made in Korea and valued at Rs.12,00,000/- (CIF). Subsequently, Shri Balwinder Singh who had travelled from Hongkong to Mumbai on the same flight was apprehended. In an immediate follow-up action Shri Kuldeep Singh and Shri Rajbir Singh were also caught outside the airport and search of the baggage resulted in the recovery of 16000 pcs of SD cards value at Rs.40,00,000/- from Shri Kuldeep Singh. Investigations showed that Shri Balwinder Singh had brought the impugned goods from Hongkong and handed over the same to the other three accomplices who travelled on board the same flight as domestic passengers. The impugned goods were later re-valued at Rs.49,18,320/- (CIF). Show cause notice was issued and the Advocate for the notices was heard. The case was adjudicated by the Joint Commissioner of Customs (Airport) who ordered absolute confiscation of the impugned goods under section 111(d), (i) and (l) of the Customs Act, 1962. Penalty of Rs.5,00,000/- was imposed on Shri Kuldeep Singh while penalties of Rs.2,50,000/- each on Shri Rajinder Singh and Rajbir Singh and Rs.10,00,000/- on Balwinder Singh under section 112(a) of the ibid Act.

3. Being aggrieved by the said orders-in-original, applicants filed appeals before Commissioner (Appeals) who passed an stay order Order-in-appeal No.101, 102, 103/Mumbai-III/2013 dated 05.03.13 ordering the applicants to deposit of Rs.25,000/- and Rs.50,000/- in respect of Shri Rajbir Singh and Shri Kuldip Singh respectively. Applicants did not make any pre-deposit and therefore Commissioner (Appeals) rejected the appeal for non-compliance of provisions of section 129 E of Customs Act, 1962.

4. Being aggrieved by the impugned orders-in-appeal, the applicants have filed these revision applications under section 129 DD of Customs Act, 1962 before Central Government on the grounds of merits of case. In addition, applicants have stated that undue financial hardship will be caused to them as they are the sole bread earners of their family, that they are very poor persons and are hardly able to earn enough to support and sustain family, that they are not able to make the pre-deposit as ordered by Commissioner (Appeals) in his order dated 05.03.2013.

5. Personal hearing scheduled in this case on 10.04.14 was attended by Ms. Sangita Bhayana, Advocate on behalf of the applicants who reiterated the grounds of revision application and requested to reduce the pre-deposit to Rs.10,000/-.

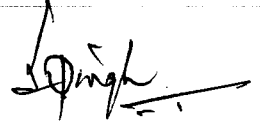
6. Government has carefully gone through the relevant case records, oral & written submissions and perused the impugned orders-in-original and orders-in-appeal.

7. On perusal of records, Government observes that the applicants did not make the pre-deposit as ordered by Commissioner (Appeals) and therefore their appeals were rejected vide impugned orders-in-appeal for non-compliance of provisions of section 129E of Customs Act, 1962. Now applicants have stated that they are very poor persons who are hardly making their both ends meet and as such they are not in a position to deposit the said amount. Government, keeping in view the overall circumstances of the cases, reduce the pre-deposit to Rs.15,000/- and Rs.30,000/- in the case of Shri Rajbir Singh and Shri Kuldip Singh respectively. Applicants are directed to deposit the said amount within 2 weeks of the receipt of order and on getting

confirmation of the deposit of said amount, the appeal will get restored to Commissioner (Appeals) who will then decide the appeal in accordance with law.

8. The revision applications are decided in terms of above.

9. So ordered.

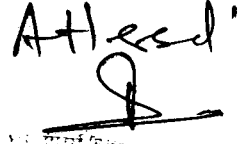


(D.P. Singh)

Joint Secretary (Revision Application)

(1) Shri Rajbir Singh S/o Shri Kiran Singh,
Resident of Anup Nagar, Namaste Chowk,
Sonapat Haryana

(2) Shri Kuldeep singh
Resident of 173 Gujaranwala Town,
Delhi



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Joint Secretary (Revision Application)
CEEC-CSD (Revision Application)
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार/Govt. of India
नई दिल्ली / New Delhi

Order No. 98-99/14-Cus Dated 22.04.2014

Copy to:

1. The Commissioner of Customs, Chhatrapati Shivaji International Airport, Avas Corporate Point, Makhwana Lane, Andheri Kurla Road, Andheri (East), Mumbai – 400 059.
2. Commissioner of Customs (Appeals), Mumbai-III, Avas Corporate Point, Makhwana Lane, Andheri Kurla Road, Andheri (East), Mumbai – 400 059.
3. Joint Commissioner of Customs, Chhatrapati Shivaji International Airport, Mumbai – 400 099
4. Ms. Sangita Bhayana, Advocate, Chamber No.707, LCB-III, High Court of Delhi, New Delhi – 110003.
- ✓ 5. PA to JS(RA)
6. Guard File.
7. Spare Copy



(B.P. Sharma)
OSD(Revision Application)