

REGISTERED

SPEED POST



F.No. 380/40/B/2014-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.....

01/9/17

ORDER NO. 02/2017-Cus dated 3-8-2017 OF THE GOVERNMENT OF INDIA, PASSED BY
SHRI RAJPAL SHARMA, ADDITIONAL 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.
CC(A)Cus/584/2013 dated 17.10.2013 passed by
Commissioner of Customs(Appeals), New Delhi.

APPLICANT : Commissioner of Customs, New Delhi.

RESPONDENT : Sh. Sanjeev Malhotra

ORDER

The Revision Application No. 380/40B/2014 is filed by Commissioner by Customs, New Delhi, against the Order – in – Appeal No. CC(A)Cus/584/2013 dated 17.10.2013, passed by Commissioner of Customs(Appeals), New Delhi.

2. The Revision Application is filed mainly on the ground that the Commissioner (Appeals) has wrongly reduced the value of the seized goods, redemption fine and penalty imposed on Sh. Sanjeev Malhotra by the adjudicating authority. However, the respondent, Sh. Malhotra, has contested the R.A. vide his replies dated 08/09/2014 and 09/05/2016.

3. A personal hearing was fixed in this matter on 29/08/2017 but it was not attended by any officer representing the applicant. No reason for not attending the personal hearing or any request for its adjournment was also received from the applicant from which it is explicit that the applicant is not interested in availing the personal hearing in this matter. However, the advocate of the respondent attended the personal hearing and contested the Revision Application filed by the Department mainly on the grounds that the Government of India does not have jurisdiction in this matter as the case against the respondent is regarding town seizure of the imported goods and it is not in connection with importation of any baggage. Further, the reduction of the value of goods, redemption fine and personal penalty by the Commissioner(Appeals) on the respondent is also appropriate and reasonable as the original adjudicating authority has given abatement of 40% in the value of imported goods in several other cases on account of duty of Customs and other taxes etc.

4. On Examination of relevant case records, it is noticed that the case against the respondent is regarding recovery and seizure of imported goods without payment of proper customs duty and it is not a case of the Department that the seized goods were imported by the respondent or any other person as part of any illicit baggage.

5. Even in the R.A. itself (Para No. 2.2 of Grounds of Appeal) it is described as a town seizure case. In the Order-in-Appeal also no case has been made that the respondent had imported the seized goods as part of any unauthorized/illegal baggage. Considering these clear facts on the record, Government of India finds that the Revision Application under consideration does not involve any issue relating to import of baggage and accordingly the argument of the respondent has a legal force that the R.A. is not maintainable in this matter before Government of India under Section 129DD read with the first proviso to Section 129A of Customs Act, 1962.

6. Accordingly, the above referred Revision Application filed by the Deputy Commissioner of Customs is rejected.

(RAJPAL SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

OR No. 02/2017-Cus
dated - 31/08/2017

The Commissioner of Customs,
(Import & General), New Customs House IGI Airport,
Complex New Delhi - 110 037.

Copy to:-

1. Sh. Sanjeev Malhotra, A-2/105, II Floor, Rajouri garden, New Delhi.
2. The Commissioner of Customs (Appeals), New Custom House, New Delhi
3. The Additional Commissioner of Customs, IGI Airport, Terminal - 3, New Delhi - 37
4. The Joint Commissioner of Customs, IGI Airport, Terminal - 3, New Delhi - 37.
5. PS to AS(RA)
6. Guard File.

ATTESTED

(Debjit Banerjee)
Sr. Technical Officer