

REGISTERED  
SPEED POST



F.No. 375/15/B/15-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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

Date of Issue.....

13/11/17

Order No. 12/17-Cus dated 10-10-2017 of the Government of India passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

Subject : Revision Application filed, under section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.ASR-CUSTOM-PVR-APP/318/2015 dated 3.3.2015 passed by the Commissioner of Customs (Appeals), Chandigarh

Applicant : Mr. Farook Ahmed, Godhra, Gujarat

Respondent : Commissioner of Customs, Chandigarh

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**ORDER**

A Revision Application No. 375/15/B/14-RA dated 1.05.15 has been filed by Shri Farook Ahmed, Godhra, Gujarat (hereinafter referred to as the applicant) against the Order No.ASR-CUSTOM-PVR-APP/318/2015 dated 3.3.2015 passed by the Commissioner of Customs (Appeals), Chandigarh, whereby the applicant is allowed to redeem the confiscated gold on payment of redemption fine of Rs.40,000/-, and penalty is reduced from Rs.20,000/- to Rs.10,000/-.

2. The revision application is filed mainly on the ground that the redemption fine and personal penalty are too high and should be reduced for the reason that he is illiterate and poor. A personal hearing was held on 10.10.17 and it was attended by Shri Ravinder Kumar Wadhawan, Advocate on behalf of the applicant.

3. On examination of the revision application and the Commissioner (Appeals)'s order, the Government observes that earlier the original adjudicating authority had absolutely confiscated the gold brought by the applicant and personal penalty of Rs.20,000/- was imposed on him. Whereas, the Commissioner (Appeals) has allowed the applicant to redeem the confiscated gold on payment of redemption fine of Rs.40,000/- which is only 25% of the value of the goods. Further he has also reduced the penalty from Rs.20,000/- to Rs.10,000/- on the applicant. Thus the Commissioner (Appeals) has already been fair in this case and the applicant has not made out any case as to how redemption fine @25% of the value of the goods and personal penalty of Rs.10,000/- is high in this case. Even if it is considered that the applicant is illiterate and poor, it cannot be denied that he has indulged in illegal importation of gold for which he has to be accountable under the law of the land. Even the applicant has already complied the Commissioner (Appeals)'s order and redeemed the goods on payment of duty, redemption fine and personal penalty.

4. In view of the above discussed facts, the Government does not find any merit in the revision applicant and the same is rejected.

*(R.P. Sharma)*  
10.10.17

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Farook Ahmed  
Nead a plot Cignat Fatija Road  
Godhra-389-001  
Distt. Panchmahal, Gujarat

Order No. 12/17-Cus dated 10-10-2017

Copy to:

1. Commissioner of Customs, Land Customs Station, Attari Amritsar-143008
2. Commissioner of Customs (Appeals), Custom House, Chandigarh
3. Assistant Commissioner of Customs, L.C.S. Attari Road, Amritsar
4. Shri Ravinder Kumar Wadhawan, Advocate, H.No.70, 2<sup>nd</sup> Floor, Street No.1, Sector-7, Ram Prastha Green Vaishali, Ghaziabad, U.P.
5. PA to AS(RA)
6.  Guard File.
7. Spare Copy

ATTESTED

*Rav 10/10/17*

(Ravi Prakash)

OSD (REVISION APPLICATION)