

REGISTERED  
SPEED POST



F.No. 375/26/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. 15/17-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.CC(A)Cus/Air/153/2015 dated 11.3.2015 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mrs. Nisha Sharma, Malviya Nagar, New Delhi

Respondent : Commissioner of Customs, New Delhi

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**ORDER**

A Revision Application No. 375/26/B/15-RA dated 02.06.15 has been filed by Mrs. Nisha Sharma, Malviya Nagar, New Delhi (hereinafter referred to as the applicant) against the Order No.CC(A)Cus/Air/153/2015 dated 11.3.2015, issued by Commissioner of Customs (Appeals), New Delhi, whereby the applicant has been allowed to redeem the confiscated gold on payment of redemption fine of Rs.2,80,000/-, for redeeming the confiscated gold of Rs.5,98,314, penalty of Rs.50,000/- and payment of custom duties as applicable:

2. The revision application is filed mainly on the ground that the applicant had brought the gold for self use only, gold was not concealed and, therefore, the RF of Rs.2,80,000/- and personal penalty of Rs.50,000/- against the value of Rs.5,98,314/- of gold are very high. A personal hearing was held in this case on 10.10.17 and Shri S.S.Arora, Advocate, appeared on behalf of the applicant. However, no one appeared for the respondent. Shri Arora reiterated the above discussed grounds of appeal and requested for reduction of redemption fine and the personal penalty.

3. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the gold which were brought by him illegally in violation of Customs Act and the Foreign Trade (Development and Regulation) Act 1992 and her request is limited to a point that the redemption fine and penalty should be reduced:

4. 4. Considering the fact that applicant is not a repetitive offender and the respondent has not given any evidence to establish that the gold brought by the applicant is for commercial purpose, the Government reduces the redemption fine from Rs.2,80,000/- to Rs.2,25,000/-. However, no reduction in penalty is warranted in this case as it is already reasonable.

5. Accordingly, the revision application is allowed and the Commissioner (Appeals)'s order is modified in above terms.

*(R.P. Sharma)*  
10.10.17

(R.P.Sharma)  
Additional Secretary to the Government of India

Smt. Nisha Sharma  
R/o 135 A, Begum Pura  
Malviya Nagar  
New Delhi

Order No. 15/17-Cus dated 10-10-2017

Copy to:

1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, New Delhi
3. Additional Commissioner of Customs, IGI Airport, New Delhi
4. Shri S.S.Arora, Advocate, S.S.Arora & Associates, B.1/71, Safdarjung Enclave, New Delhi-110029
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED

*Rav*  
10/10/17

(Ravi-Prakash)  
OSD (REVISION APPLICATION)