

REGISTERED

SPEED POST



F. No. 380/60/B/14-R.A.
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....3/11/12

ORDER NO. 19/17-Cus dated 01/11/2017 OF THE GOVERNMENT OF INDIA, PASSED
BY SHRI R.P. SHARMA, ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA,
UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

SUBJECT : Revision Application filed, under section 129DD of the
Customs Act, 1962 against the Order-in-Appeal No.
CC(A)CUS/707/2013 dated 31.12.2013 passed by
Commissioner (Appeals), NCH, New Delhi.

APPLICANT : Munish Kumar, Karnal

RESPONDENT : Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 380/60/B/2014-RA dated 15/04/2015 has been filed by Deputy Commissioner of Customs, IGI Airport, T-3, New Delhi (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. CC(A)CUS/707/2013 dated 31.12.2013 whereby Mr. Munish Kumar, the passenger in this case, has been allowed release of the goods on payment of redemption fine, duty and penalty.

2. The Revision Application has been filed by the applicant mainly on the ground that the redemption fine has not been specified by the Commissioner (Appeals) in his above-said order and the value of the goods has been arbitrarily reduced by him

3. A Personal hearing was granted on 15/09/2017 which was attended by Sh. D.S. Chadha, Advocate, for the respondent and contested the revision application. He also requested for one week's time for furnishing additional submissions. But he has not furnished any other additional submissions even till now. However, no one attended the personal hearing from the applicant side.

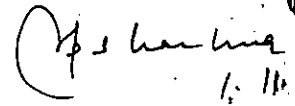
4. Government has examined the Revision Application, the Commissioner (Appeals)'s order, the Order-in-Original and the respondent's written submissions in the matter. The Revision Application has been filed mainly on the grounds that the quantum of redemption fine has not been specified by the Commissioner (Appeals) and the value of the goods and penalty has been reduced arbitrarily.

5. It is noted that the respondent had arrived from Bangkok and brought 12,400 pcs of memory cards, valued at Rs.22,28,280/- concealed in cardboard packing of Chivas

Regal liquor bottles without declaring at the customs counter. The original adjudicating authority absolutely confiscated the memory cards and a penalty of Rs.4,00,000/- was also imposed on the applicant. However, the Commissioner (Appeals) has set aside the order of the original adjudicating authority and allowed redemption of goods after reduction of value of memory cards from Rs.22,28,280/- to Rs.15,50,000/- and on payment of penalty of Rs.1,45,000/-. But he has not specified the amount of redemption fine to be paid by the respondent and even the time period during which the goods can be redeemed.

6. On examination of the Revision Application, the Order-in-Original and the Commissioner (Appeals)'s order, it is observed that while the original adjudicating authority has placed reliance on NIDB Data to uphold the value of memory cards at Rs. 179.70, the Commissioner (Appeals) has not adduced any cogent reason while reducing the above value to Rs.125/-. He has just stated that identical goods are available in the market at Rs.125/- but no supportive evidence has been mentioned in his order. Moreover, while allowing redemption of goods, the Commissioner (Appeals) has failed in specifying the amount of redemption fine and the period within which the goods can be redeemed by the respondent. Considering these facts, Government finds that it is a fit case to be remanded back to the Commissioner (Appeals) with a direction to examine the valuation of the goods and clearly specify the Redemption Fine and the period for redeeming the goods.

5. In view of the above discussion, the Government sets aside the Commissioner (Appeals)'s order and allows the Revision Application.


1. 11. 17

(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Munish Kumar,
House No. 508, Jundla, Gate Ghumar Kuan,
Karnal-132 001, Haryana

ORDER NO. 19/17-Cus dated 01/11/2017

Copy to:-

1. The Commissioner of Customs, (Airport), IGI Airport, Terminal -3, New Delhi - 110037.
2. The Commissioner of Customs(Appeals), New Customs House Near IGI Airport, New Delhi - 110037.
3. The Additional Commissioner of Customs, IGI Airport, Terminal - 3; New Delhi.
4. Sh. D. S. Chadha, Advocate, 78, Suraj Apartments, DDA Flats, Prehladpur, Opp. ICD Tughlakabad, New Delhi-110 044
5. P.S. to A.S.
6. Guard File


ATTESTED
(Debjit Banerjee)
Sr. Technical Officer