

REGISTERED
SPEED POST



F.No. 375/32/B/15-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: 3/11/12

Order No. 31/17-Cus dated 01/11/2017 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/ICD/ Air-197/2015 dated 17.4.2015 passed by the Commissioner of Customs (Appeals), New Delhi

Applicant : Mr. Naresh Kumar, Rohtak

Respondent : Commissioner of Customs, New Delhi

ORDER

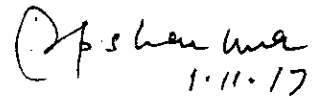
Shri Naresh Kumar, resident of Rohtak, (hereinafter referred to as the applicant) has filed a Revision Application No. 375/32/B/15-RA dated 13.07.15 against the Order No. No.CC(A)Cus/ICD/Air-197/2015 dated 17.4.2015, passed by the Commissioner of Customs (Appeals), New Delhi, who has rejected the applicant's appeal filed against the order of the Additional Commissioner of Customs, Airport, New Delhi.

2. The applicant has filed the revision application mainly on the ground that the gold kara and chain worn by him at the time of his arrival at New Delhi Airport were actually purchased by him from Rohtak before his departure to Thailand and these were not purchased from any foreign country. But because there was no facility at the airport to take export certificate from the customs at the time of his departure from Delhi to Thailand, he cannot be blamed for not obtaining the export certificate in respect of the kara and chain. Further he has also pleaded that the redemption fine of Rs.1,75,000/- and penalty of Rs.75,000/- imposed on him is on higher side as he has not used any false and incorrect material at the time of arrival to India. A personal hearing was held in this case on 31.10.17 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 penalty.

3. On examination of the Commissioner (Appeals)'s order, it is noticed that the above contention of the applicant that the jewellery worn by him are of Indian origin has already been examined by the Commissioner (Appeals) in his order and he has rejected the same in the light of his statement dated 16.1.14 given to the custom officer wherein he has accepted that he has purchased the jewellery in Bangkok and he did not declare the same at the time of his arrival at Delhi Airport. Thus the fact of illicit importation of the jewellery by the applicant from Thailand in violation of the Baggage Rules 1998 and other provisions of Customs Act 1962 is clearly established

in this case and as a result the jewellery imported by the applicant have been correctly confiscated in this case. The fine of Rs.1,75,000/- for redemption of the jewellery of the value of Rs.7,12,461/- imposed by the Additional Commissioner and upheld by the Commissioner (Appeals) is also found quite reasonable and hence no reduction is warranted at this stage. However, considering the facts and circumstances of the case, the Government reduces the penalty from Rs.75,000/- to Rs.50,000/- on the applicant.

4. Accordingly, the Commissioner (Appeals)'s order is modified and revision application is disposed of in above terms.


1.11.17

(R.P.Sharma)

Additional Secretary to the Government of India

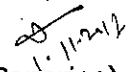
Mr. Naresh Kumar
House No.103R Model Town, Rohtak,
Haryana-124001

Order No. 3 / 17-Cus dated 0/-/1/-2017

Copy to:

1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, New Delhi-37
3. Additional Commissioner of Customs, IGI Airport, New Delhi-37
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


(Debjit Banerjee)
STO (REVISION APPLICATION)