

REGISTERED

SPEED POST



F. No. 375/13/B/15-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... 3/11/17

~~ORDER NO. 35/17-Cus dated 11/11/2017 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/ICD/AIR/127/2015 dated 11.02.2015 passed by Commissioner (Appeals), NCH, New Delhi.

APPLICANT : Rajat Sharma, Ludhiana

RESPONDENT : Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 375/13/B/2015-RA dated 15/04/2015 has been filed by Sh. Rajat Sharma of Ludhiana (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. CC(A)CUS/ICD/AIR/127/2015 dated 11/02/2015 whereby the applicant, the passenger in this case, has been allowed re-export of gold articles of the value of Rs.12,77,534/- on payment of redemption fine of Rs. 6,00,000/- and penalty of Rs. 80,000/- which was imposed by original adjudicating authority.

2. The Revision Application has been filed by the applicant mainly on the ground that the re-export fine and personal penalty imposed on the applicant be reduced as the gold in question was brought for the first time by the applicant for use in the family and not for any commercial purpose.

3. A Personal hearing was granted on 09/10/2017 which was attended by Mrs Harsimran Kaur, Advocate, along with the applicant and reiterated the grounds of revision. However, no one attended the personal hearing from the respondent side.

4. On examination of the Revision Application, the Commissioner (Appeals)'s order and the respondent's written submissions in the matter, the Government observes that there is no dispute from the applicant's side also that he had illegally imported the gold articles in violation of the Customs Act, 1962 and Foreign Trade (Development and Regulation) Act, 1992. Therefore, the applicant has not questioned the confiscation of the gold items and he has requested only for reduction of Redemption Fine and Personal Penalty only for the reason that he brought the gold articles for the first time for his family use only. The Commissioner (Appeals) also has categorically held that there is no

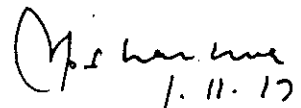
evidence that the applicant had attempted to conceal the gold items and for this reason he has set aside the original authority's order regarding absolute confiscation of the gold items. As regards the imposition of Redemption Fine, it is observed that he has imposed

Redemption Fine of Rs.6,00,000/- which is almost 50% of the value of the gold items.

Whereas it is observed that in the identical case he has allowed Mr. Qutubuddin to re-export the gold to UAE on payment of Redemption Fine of 34% of the value and Personal Penalty of Rs.15,000/- vide his Order-in-Appeal No. CC(A)CUS/1085/2014 dated 02.12.2014. Considering the facts of the case and Commissioner (Appeals)'s order in the case of Mr. Qutubuddin, it is felt that Redemption Fine of Rs.6,00,000/- and Personal Penalty of Rs.80,000/- in this case is certainly on higher side and it will be just

and sufficient if the Redemption Fine and Personal Penalty are reduced from Rs.6,00,000/- and Rs.80,000/- to Rs.4,50,000/- and Rs.50,000/- respectively.

5. The Commissioner (Appeals)'s above referred order is modified and Revision Application is allowed to the extent as discussed above.



(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Rajat Sharma,
House No. 529/4, New Shivpuri Road, Preet Nagar,
Ludhiana, Punjab-141 008

ORDER NO. ~~33/17~~-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. Smt. Harsimran Kaur, C/o Sh. S.S. Arora & Associates, B1/71, Safdarjung Enclave, New Delhi-110029
5. P.S. to A.S.
6. Guard File

ATTESTED
(Debjit Banerjee)
Sr. Technical Officer