

REGISTERED  
SPEED POST



F.No. 375/25/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... 7/11/17

Order No. 36 /17-Cus dated 02-11-2017 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. ASR-  
CUS-PVR-APP/01/2015 dated 08.04.2015 passed by the  
Commissioner of Customs (Appeals), Chandigarh

Applicant : Mr. Saeed Ahmed

Respondent : Commissioner of Customs, Amritsar

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**ORDER**

A Revision Application No. 375/25/B/15-RA dated 27.04.2015 has been filed by Mr. Saeed Ahmed, Lahore, Pakistan (hereinafter referred to as the applicant) against the Order No. ASR-CUS-PVR-APP/01/2015 dated 08.04.2015, issued by the Commissioner of Customs (Appeals), Chandigarh, whereby the applicant's appeal has been rejected.

2. The revision application is filed mainly on the ground that the applicant had come from Pakistan with ball bearings valued at Rs. 463,500/-, the goods(ball bearings and Silk cloth) were not concealed and, therefore, and it is prayed that he may be allowed to redeem the goods in terms of Section 125 of the Customs Act or re-export on payment of redemption fine and a reasonable penalty may be imposed on him. A personal hearing was held on 10.10.17 and Shri Ravinder Wadhawan, Advocate, appeared on behalf of the applicant. However, no one appeared for the respondent. Shri Ravinder Wadhawan furnished written submissions which are reiterating the grounds in the Revision Application only.

3. From the revision application it is evident that the applicant does not dispute the Commissioner (Appeals)'s order regarding confiscation of the goods which were brought by him from Pakistan in violation of Customs Act and Foreign Trade (Development and Regulation) Act and his request is limited to a point that the goods confiscated by customs should be allowed to be redeemed on payment of custom duties, redemption fine and penalty.

4. On examination of the Commissioner (Appeals)'s order, it is observed that he has ordered for confiscation of ball bearings and silk cloth for the reasons that goods are in Commercial quantity, which and cannot be accepted as a part of bonafide baggage and the goods were concealed under a Silk Cloth. However, he has nowhere termed the coinfiscated goods as prohibited. While there is no dispute in this case that the goods brought by the applicant from Pakistan are liable for confiscation because he did not follow the proper procedure for import thereof in India and attempted to smuggle it without payment of custom duties, it is beyond

any doubt that the goods are not a prohibited items under Customs Act. Therefore, the original adjudicating authority and thereafter the Commissioner (Appeals) were under legal obligation under Section 125 of the Customs Act 1962 to provide an option to the applicant to redeem the confiscated goods on payment of custom duties, redemption fine and penalty. But since they have not given any such option, the Government allows the applicant to redeem the confiscated goods on payment of customs duties as applicable, fine of Rs. 175,000/- and penalty of Rs. 50,000/- *within 30 days of the order.*

5. Accordingly, the revision application filed by Mr. Saeed Ahmed is allowed and the Commissioner (Appeals)'s order is modified to the extent as discussed above.

*R. P. Sharma*  
(R. P. Sharma) 2.11.17

Additional Secretary to the Government of India

Mr. Saeed Ahmed,  
C/O Mr. Ravinder Wadhawan, Advocate,  
House No. 70, 2<sup>nd</sup> floor, Ramprastha Green  
Vaishaly Sector - 7, Ghazibad(U.P.)

Order No. 36/17-Cus dated 02-11-2017

Copy to:

1. Commissioner of Customs, LCS Attari Rail Attari District Amritsar, Amritsar - 143 001.
2. Commissioner of Customs (Appeals), C.R. Building, Plot No.19, Sector-17C, Chandigarh
3. Deputy Commissioner of Customs, L.C.S. Attari Rail, Attari Distt., Amritsar
4. Shri Ravinder 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

*(Debjit Banerjee)*  
STO (REVISION APPLICATION)

*6/11*  
Superintendent / अधीक्षक  
Customs & Central Excise  
केन्द्रीय उत्पाद एवम् सीमा शुल्क  
New Delhi / नई दिल्ली