

REGISTERED  
SPEED POST



F.No. 375/28/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.....

Order No. 48/17-Cus dated 13-11-2017 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/D-1/Air/250/2015 dated 22.05.2015 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi.

Applicant : Mr. Kamal, New Delhi,

Respondent : Commissioner of Customs, Delhi.

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**ORDER**

Mr. Kamal (hereinafter referred to as applicant) has filed a revision application dated 10.07.15 against the Commissioner (Appeals)'s order No. CC(A)Cus/D-1/Air/250/2015 dated 22.05.2015 whereby his appeal for allowing re-export against OIO dated 31.03.14, passed by Additional Commissioner of Customs, IGI Airport, New Delhi, has been rejected. The Additional Commissioner had, vide his order dated 31.03.2014 confiscated the electronic goods valued at Rs.26,12,195/- carried by the applicant from China and allowed for its redemption on payment of fine of Rs. 3,00,000/-, Customs duties and also imposed penalty of Rs. 2,50,000/-

2. The revision application is filed mainly on the ground that the applicant had themselves declared the goods brought from China, electronics articles were not concealed and, therefore, requested for the modification of the order of Commissioner (Appeals) to the extent that the goods may be allowed re-export on the same redemption fine as has been imposed by the adjudicating authority. The applicant has also requested for the reduction of penalty. A personal hearing was held in this case on 09.11.17 and Mrs. Harsimran Kaur, Advocate, appeared on behalf of the applicant. However, no one appeared for the respondent. Mrs. Kaur reiterated the above discussed grounds of appeal and requested for lenient view.

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 illegally from China in violation of Customs Act and the Foreign Trade (Development and Regulation) Act 1992 and his request is limited to a point that the goods may be allowed for re-export and penalty should be reduced.

4. As regards the re-export of the goods the applicant had also requested the Commissioner (Appeals) for re-export of the goods. However, Commissioner (Appeals) has not acceded to applicant request for the following reasons :-

" In the above light any prayer on the point of the appellant for re-export is preposterous and therefore can not be considered. It is very conversant for all such offenders to attempt smuggling and then look for unthinkable, unreasonable alternatives in the eventuality of getting caught. If such re exports are allowed then each case of clandestine transaction, on being apprehended will ask for such relief. Such requests can not be entertained."

The government fully agrees with the above observations of Commissioner (Appeals) and the applicant has not adduced any other genuine reason for being allowed to re-export the goods. Considering the overall facts and circumstances of the case even no case has been made for further reduction in the penalty imposed by the Additional Commissioner and upheld by the Commissioner (Appeals).

5. In view of the above discussions, the revision application filed by Mr. Kamal is rejected.

*R.P. Sharma*

13.11.17

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Kamal  
AA-170,  
Shalimar Bagh,  
New Delhi.

ATTESTED

*Ravi*  
13.11.17

(Ravi Prakash)  
OSD (REVISION APPLICATION)

Order No. 48/17-Cus dated 13-11-2017

Copy to:

1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi
3. Additional Commissioner of Customs, IGI Airport, New Custom House, New Delhi
4. Mr. S. S. Arora, Advocate, B-1/71, Safdarjung Enclave, New Delhi - 110021
5. PS to AS(RA)
6. Guard File.
7. Spare Copy