

REGISTERED  
SPEED POST



F.No. 372/29/B/2018-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

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Date of Issue... 18/12/20

Order No. 18/20-Cus dated 18-12-2020 of the Government of India passed by Shri Sandeep Prakash, Principal Commissioner & Additional Secretary to the Government of India, under Section 129DD of the Customs Act, 1962.

Subject : Revision Application filed under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. 14/CUS(A)/GHY/17 dated 31/10/2017 passed by the Commissioner of Central Tax (Appeals), GST, Central Excise and Customs, Guwahati.

Applicant : Mr. Uzzal Sarma, Guwahati.

Respondent : Commissioner of Customs (Preventive), Shillong.

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**ORDER**

A Revision Application No. 372/29/B/2018-RA dated 21.05.18 is filed by Shri Uzzal Sarma, Guwahati (hereinafter referred to as the applicant) against the Order in Appeal No. 14/CUS(A)/GHY/17 dated 31/10/2017 passed by the Commissioner of Central Tax (Appeals), GST, Central Excise and Customs, Guwahati whereby the penalty of Rs. 5 lakhs imposed on applicant vide order-in-original dated 10/02/2017 has been reduced to Rs. 1 lakh.

2. The applicant had received the Order-in-Appeal on 15/11/2017 and has filed the instant revision application on 21/05/2018. He has filed an application for condonation of delay along with this revision application stating that he had earlier filed an appeal before CESTAT against the impugned Order-in-Appeal but later realized that the appeal against the said order-in-appeal lied before Government of India and withdrew it. CESTAT passed Order No. FO/75986-75988/2018 dated 04/05/2018 dismissing the appeal as withdrawn. Instant revision application has been filed within 3 months from the date of Order of CESTAT. Taking these facts into consideration, the government condones the delay in filing the revision application.

3. Brief facts leading to the present case are that one Sh. Ritenjeet Sahariah was apprehended by DRI officers at the Guwahati airport while coming back from Bangkok. He was found to be carrying Silver items collectively valued at Rs. 21,21,930/-. In his voluntary statement, he stated that he was to hand over the goods to the applicant who acted as a link man between him and the actual owner of the goods. The applicant admitted in his statement that he was acting as a link man as he was being paid for it by the Delhi based owner of the said goods. The said silver items were confiscated absolutely by the original authority but were allowed to be redeemed by the Commissioner (Appeals) vide the impugned Order-in-Appeals who also reduced the penalty on the applicant from Rs. 5 lakhs (imposed by the original authority) to Rs. 1 lakh.

4. The revision application is filed mainly on the ground that the penalty imposed by the Commissioner (Appeals) should be waived and relief be granted to him.

5. Personal hearing was granted on 15.12.2020 in virtual mode. Sh. Barinder Singh, representing the applicant, responded vide letter dated 13/12/2020 requesting that the virtual hearing may be dispensed with and the matter may be decided on the basis of written submissions and grounds taken in the revision application. No one appeared for the respondent department

6. On examination of the revision application, Commissioner (Appeals)'s order and the submissions of the Consultant on behalf of the applicant, it is observed that the applicant admitted in his voluntary statements that he committed a mistake by getting involved in the smuggling of the offending goods. He was working as Junior Cargo Sales Manager with Jet Airways i.e. in a position of responsibility and it was unbecoming of him to have acted in such manner. It is observed that the Commissioner (Appeals) has already taken a lenient view in respect of the applicant noting that his role was limited to only booking the cargo for Delhi to help the carrier and the owner thereby reducing penalty on him from Rs. 5 lakhs to Rs. 1 lakh. As such there is no justification for any interference by the Government.

7. The revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

Shri Uzzal Sarma, s/o Sh. Khagen Sarma,  
R/o Gopal Nagar, H. No. 57, Noonmati, Guwahati-781020

Order No. 18 /20-Cus dated 18-12-2020

Copy to:

1. Commissioner of Customs, Kolkata.
2. Commissioner of Customs (Appeals), Kolkata.
3. Shri Barinder Singh, Consultant, 14, Hare Street, 1st Floor, Room No. 9, Kolkata-700001.
4. PA to AS(RA)
5. Guard File.

ATTESTED



(ASHISH TIWARI)

ASSISTANT COMMISSIONER(RA)

