

SPEED POST



F. No. 375/63/B/2021-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...11/7/22

Order No. 219/22-Cus dated 11-07-2022 of the Government of India passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application filed, under Section 129DD of the Customs Act 1962 against Order-in-Appeal No. CC(A)/Cus/Del-II/Prev/NCH/605/2021-22 dated 05.07.2021 passed by the Commissioner of Customs (Appeals), NCH, New Delhi.

Applicant : Sh. Anshul Jain, New Delhi.

Respondent : The Commissioner of Customs (Preventive), New Customs House, IGI Airport, New Delhi.

**ORDER**

A Revision Application No. 375/63/B/2021-RA dated 18.11.2021 has been filed by Sh. Anshul Jain, New Delhi (hereinafter referred to as Applicant) against Order-in-Appeal No. CC(A)/Cus/Del-II/Prev/NCH/605/2021-22 dated 05.07.2021 passed by the Commissioner of Customs (Appeals), NCH, New Delhi.

2. The brief facts leading to the present proceedings are that consequent upon receipt of a specific information, officers of DRI, New Delhi spotted a white colour Creta car bearing registration no. UP16BL 4593 and stopped it before the Toll barrier at Jewar Exit Toll at Yamuna Expressway. Upon enquiring, two persons occupying the car identified themselves as Sh. Karan Singh @ Karnail Singh and Sh. Sohan Singh @ Soni and stated that they had come from Purnia, Bihar via Agra. On being asked by the officers whether they had brought any contraband or smuggled goods in their car, both the persons replied in negative. Thereafter, systematic search of the car, at office of the Directorate of Revenue Intelligence, at CGO complex, New Delhi, resulted in recovery of 61 pieces of yellow metal bars from a cavity near gear box and these pieces of yellow metal bars were marked as S. No. 1 to 61 having individual weight 165 grams each, collectively weighing 10065 grams, and totally valued at Rs. 2,85,25,430/-. In the follow up searches, at the business premises of Ms. Nisha Jain (mother of the Applicant) which was being looked after <sup>by</sup> the Applicant himself, three silver bars, totally weighing 1454.99 grams, valued at Rs.59,332/-, were recovered. The statements of

- Sh. Karan Singh @ Karnail Singh and Sh. Sohan Singh @ Soni were recorded on 13/14.12.2018, under Section 108 of the Customs Act, 1962, wherein they admitted that they were working for the Applicant, for smuggling of gold. The Applicant, in his statement dated 14.12.2018, admitted that the gold recovered was to be handed over to him, that the gold belonged to two Guwahati based persons who used to bring it from Mynmar; and that the gold was smuggled from Mynmar via Imphal and was brought from Delhi in two stages. The original authority i.e., the Joint Commissioner of Customs (Preventive), New Delhi, vide Order-in-Original, bearing No. DLI/CUS/PREV/DM/JC/254/2019 dated 26.12.2019, confiscated absolutely 61 gold bars, 3 silver bars, under Section 111(d) & 111(e) of the Customs Act, 1962 and Creta car under Section 115(2) of the Act, ibid. Besides, penalties of Rs. 35,00,000/- and Rs. 5,00,000/- each were imposed on the Applicant, Sh. Karan Singh @ Karnail Singh, Sh. Sohan Singh @ Soni and one Sh. Jeevan Singh, respectively, under Section 112(b)(i) of the Customs Act, 1962. However, confiscated Creta car was allowed to be redeemed on payment of redemption fine of Rs. 2,00,000/- under the provisions of Section 125 of the Customs Act, 1962. Aggrieved, the Applicant preferred an appeal, which has been rejected.

3. The instant Revision Application has been filed, mainly, on the grounds that the principle of natural justice have not been followed, that the statement have been retracted; that no mens-rea has been established; and that unreasonable penalty had been imposed. A request has been made, vide letter dated 04.07.2022, to grant leave to the Applicant to withdraw the

present Revision Application with the liberty to approach the court/forum of competent jurisdiction.

4. Personal hearing in the case were fixed for 08.06.2022, 24.06.2022 and 08.07.2022. No one appeared for either side. Since sufficient opportunities have been granted, the case is being taken up for final disposal based on records.

5. The Government has carefully examined the matter. The Applicant has requested for withdrawal on the grounds that the present case is related to town seizure. As such, it does not fall in the category of cases listed in the first proviso to Section 129A(1) of the Customs Act, 1962. Hence, the Revision Application is not maintainable under Section 129DD.

6. In view of the above, the Revision Application is rejected as withdrawn.



(Sandeep Prakash),

Additional Secretary to the Government of India

Sh. Anshul Jain.  
S/o Sh. Ghanshyam Jain,  
R/o 234, 2<sup>nd</sup> floor, Tarun Enclave,  
Pitampura, New Delhi-110034.

Order No. 219/22-Cus dated 11-07-2022

Copy to:

1. The Commissioner of Customs (Preventive), New Customs House, IGI Airport, New Delhi -110037;

- 2. The Commissioner of Customs (Appeals), New Customs House, New Delhi-110037.
- 3. Raheja's Law Firm, B-167, L.F.G. Lajpat Nagar-1, New Delhi-110024.
- 4. PA to AS(RA)
- 5. ~~Guard file~~
- 6. Spare Copy.

ATTESTED

*Poonam Guggal*

(Poonam Guggal)  
Subdt., RA