

SPEED POST



F. No. 380/11/B/2019-RA
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. 25/1/22

Order No. 26/22-Cus dated 25-01-2022 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 the Order-in-Appeal No. 384 (CRM) CUS/JPR/2019 dated 26.09.2019 passed by the Commissioner (Appeals), CGST, Central Excise & Customs, Jaipur.

Applicant : The Commissioner of Customs, Jodhpur Hqrs at (Jaipur), Jaipur.

Respondent : Ms. Suraiya, Jodhpur.

ORDER

A Revision Application No. 380/11/B/2019-RA dated 20.11.2019 has been filed by the Commissioner of Customs, Jodhpur (Hqrs at Jaipur), Jaipur (hereinafter referred to as the Applicant) against the Order-in-Appeal No. 384 (CRM) CUS/JPR/2019 dated 26.09.2019 passed by the Commissioner (Appeals), CGST, Central Excise & Customs, Jaipur. The Commissioner (Appeals) has allowed the appeal, filed by the Respondent, Ms. Suraiya, and ordered release of two gold bangles, weighing 58.33 grams, valued at Rs. 1,76,425/-, as the bangles are personal effects and, accordingly, set aside the spot Order-in-Original dated 09.03.2019. The original authority had, vide the said spot order dated 09.03.2019, ordered absolute confiscation of the seized goods under Section 111(d), (i), (j), (l) & (m) of the Customs Act, 1962 and also imposed a penalty of Rs. 9,000/- on the Respondent under Section 112 of the Act, *ibid*.

2. The brief facts of the case are that the Respondent was intercepted, after she arrived at LCS (Rail), Munabao, Barmer, Rajasthan, from Pakistan, on 09.03.2019. On being asked about the possession/ carrying of any dutiable goods, gold or gold items, the Respondent handed over two gold bangles, worn by her, one on each hand, to the lady Customs officer. The original authority ordered absolute confiscation of the recovered bangles and imposed a penalty of Rs. 9,000/- as the goods were not declared by the Respondent and as she failed to explain the reason for licit possession of the confiscated goods. Aggrieved, the Respondent herein filed an appeal before the Commissioner (Appeals), who allowed the appeal and released the goods without charging any customs duty leviable, thereupon, under the provisions of Customs Act, 1962 read with Baggage Rules, 2016, considering that there was no concealment and that the bangles are personal effects and no duty as general import, is leviable.

3. The revision application has been filed, mainly, on the grounds that the release of seized goods was ordered without imposing applicable duties and it has been prayed that Order-in Appeal may be set aside and the Respondent be ordered to pay applicable duties or the case may be remanded for purpose of calculation of normal duty as applicable on gold bangles after exemption by jurisdictional Assistant Commissioner.

4. Personal hearing, in virtual mode, was fixed on 17.12.2021, 12.01.2022 & 21.01.2022. None appeared for the Applicant department nor any request for adjournment has been received. In the hearing held on 21.01.2022, in virtual mode, Sh. O. P. Aggarwal, CA appeared for the Respondent and supported the order of Commissioner (Appeals). He submitted that case relates to just two gold bangles

which were worn by the Respondent. The jewellery made wholly or mainly of gold in reasonable quantity according to the status of the passenger is allowed freely. In this case, there is no submission that the gold bangles made wholly of gold were not as per status of the passenger. Hence, these are personal effects which should be cleared free, as held by Commissioner (Appeals).

5. The Government has carefully examined the matter. It is observed that the Commissioner (Appeals) has held the two gold bangles to be personal effect of the Applicant herein. As per Column No. 4 of the Customs Series Form No. 36 issued under Section 81 of the Act *ibid*, it is prescribed that jewellery (including articles made whole or mainly of gold) in reasonable quantity according to the status of the passenger will be passed free as personal effect. In the present case, the quantity of jewellery, i.e., two gold bangles is neither unreasonable nor is it the contention of the Applicant department that the quantity is beyond the status of the Applicant. Hence, no grounds are made out to interfere with the impugned Order-in-Appeal.

6. In view of the above, the revision application is rejected.


 (Sandeep Prakash)

Additional Secretary to the Government of India

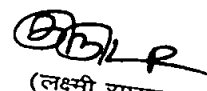
The Commissioner of Customs,
 Customs Commissionerate Jodhpur (Hqrs at Jaipur),
 NCRB, Statue Circle, C-Scheme, Jaipur – 302005.

Order No. _ 26/2022-Cus dated 25-01-2022

Copy to:

1. Ms. Suraiya, W/o Sh. Zaved Kahn, R/o Manoharji Hospital Gali, Sindhiyo ka Baas, Siwanchi Gate, Jodhpur.
2. The Commissioner (Appeals), CGST, Excise & Customs, Jaipur, NCRB Statue Circle, Jaipur - 302005.
3. Deputy/ Assistant Commissioner of Customs, Land Customs Station (Rail), Munabao, Barmer, Rajasthan-344501.
4. Sh. Om Prakash Agarwal, CA, 56, Section 7, NPH Road, Jodhpur - 342003
5. PA to AS(RA).
6. Guard File.
7. Spare Copy.

ATTESTED


 (लक्ष्मी राघवन)
 (Lakshmi Raghavan)
 अनुभाग अधिकारी / Section Officer
 वित्त मंत्रालय (राजस्व विभाग)
 Ministry of Finance (Deptt. of Rev.)
 भारत सरकार / Govt. of India
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