

SPEED POST



F.No. 375/65/B/2020-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 08/04/22

Order No. 126/22-Cus dated 07-04-2022 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 129 DD of the Customs Act 1962 against the Order-in-Appeal No. JNK-EXCUS/APP/63/20-21 DATED 30.07.2020, passed by the Commissioner (Appeals), CGST, Central Excise & Customs, Jammu

Applicant : Sh. Mohammad Najim, Rampur, UP.

Respondent : Commissioner of Custom (Preventive), Amritsar.

.....

ORDER

A Revision Application No. 375/65/B/2020-RA dated 23.10.2020 has been filed by Sh. Mohammad Najim, Rampur (hereinafter referred to as the Applicant) against the Order-in-Appeal No. JNK/EXCUS/APP/63/20-21 dated 30.07.2020, passed by the Commissioner (Appeals), CGST Central Excise, Jammu. Commissioner (Appeals) has partially allowed the appeal, against Order-in-Original No. 06/AC/A. Rail/Seizure/19 dated 01.08.2019, passed by the Assistant Commissioner of Customs, Attari Rail, by allowing the Applicant to redeem the confiscated goods on payment of redemption fine of Rs. 65000/- under Section 125 of the Customs Act, 1962. The adjudicating authority had imposed a penalty of Rs.10,000/- under Section 112 (a) and 112(b) of the Customs Act, 1962 on the Applicant, which has been maintained in the OIA.

2. The brief facts of the case are that the Applicant arrived, on 22.04.2019, at LCS, Attari Rail, Amritsar, from Pakistan, by Samjhauta Express. He reported at the Customs counter for clearance and declared that he was carrying some ladies suits and soaps with him. On being enquired, he could not disclose the quantity of these items. The examination of his baggage revealed that he was carrying 420 pcs of unstitched ladies Suits and 475 pcs of soaps, cumulatively valued at Rs. 2,66,250/-. The Applicant could not produce any bill/invoice or any legal document for carrying the abovesaid goods and the same were seized being in commercial quantity. In his statement dated 26.04.2019, tendered under Section 108 of the Customs Act, 1962, the Applicant stated that he agreed to the valuation done by the department; that he was ready to redeem the goods after payment of redemption fine and penalty; and that he requested for a lenient view to be taken as it was his first offence. The

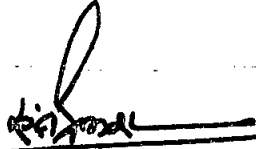
original authority confiscated the goods absolutely and imposed a penalty of Rs. 10,000/- on the Applicant. Aggrieved, the Applicant filed an appeal before the Commissioner (appeals, who, vide the impugned OIA, has allowed the goods to be redeemed on payment of Rs. 65,000/- as redemption fine and applicable duty but maintained the penalty of Rs. 10,000/- as imposed by the original authority.

3. The revision application has been filed, mainly, praying that redemption fine and penalty may be reduced.

4. Personal hearing was granted on 06.04.2022. Sh. R.K. Wadhawan, Advocate appeared for the Applicant. He submitted that, at this stage, his only prayer is for reduction in Redemption fine and Personal penalty. None appeared on behalf of the Respondent department nor any request for adjournment has been received. Hence, the case is taken up for disposal on the basis of records available.

5. The Government has carefully examined the matter. The only prayer of the Applicant is for reduction of fine and penalty. It is observed that the redemption fine imposed by the Commissioner (Appeals) is about 25% of the value of the confiscated goods which is quite reasonable and just. The penalty imposed is also not excessive in the facts and circumstances of the case.

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


(Sandeep Prakash)

Additional Secretary to the Government of India

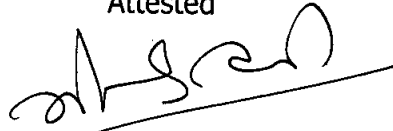
Sh. Mohammad Najim,
H. No. 65, Chak No. 5, Mohalla Purana Bazar,
Tanda, Rampur, Uttar Pradesh-244925

Order No. 126/22-Cus dated 07-04-2022

Copy to:

1. The Commissioner of Customs, Preventive, Customs House, Central Revenue Building, The Mall, Amritsar – 143001, Punjab.
2. The Commissioner of CGST, Central Excise and Customs (Appeals), 32-OB, Rail Head complex, Jammu.
3. Sh. R. K. Wadhawan, Advocate, H. No. 70, 2nd Floor, Street No. 1, Sector 7, Ram Prastha Green, Vaishali, Ghaziabad, UP-201 019.
4. PA to AS(RA)
5. Guard File.
6. spare copy.

Attested



(Ashish Tiwari)
Assistant Commissioner (RA)