

REGISTERED  
SPEED POST



F.No. 375/29/B/14-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... 9/11/17

Order No. ~~42/17-Cus~~ dated ~~8/11/2017~~ 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/399/2015 dated 23.06.2015 passed by the Commissioner of Customs (Appeals), New Custom House, New Delhi

Applicant : Mr. Niraj Kumar, Punjab

Respondent : Commissioner of Customs, New Delhi

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**ORDER**

A Revision Application No. 375/29/B/15-RA dated 10.07.15 has been filed by Shri Niraj Kumar (hereinafter referred to as the applicant) against the Order No. CC(A)Cus/D-1/Air/399/2015 dated 23.06.2015, issued by Commissioner of Customs (Appeals), New Delhi, whereby the applicant has been allowed to redeem the confiscated gold on payment of redemption fine of Rs.9,25,000/-, custom duties and on payment of penalty of Rs. 1,85,000/-.

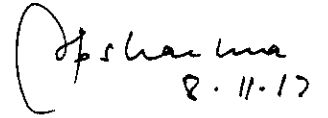
2. The revision application is filed mainly on the ground that the applicant had brought the gold for self use only from Dubai, gold was not concealed and, therefore, the RF of Rs.9,25,000/- and personal penalty of Rs. 1,85,000/- against the value of Rs.18,34,556/- of gold are very high. Personal hearing in this case was fixed for 09.10.2017 and 06.11.2017, but no one from the applicant's or from respondent side appeared for personal hearing from which it is implicit that the applicant is not interested in personal hearing. Therefore, the case is taken up for decision on the basis of available case records.

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 Dubai in violation of Customs Act and the Foreign Trade (Development and Regulation) Act 1992 and his request is limited to a point that the redemption fine and penalty should be reduced.

4. Considering the fact that applicant is not a repetitive offender and the respondent has not given any evidence to establish that the gold brought by the applicant is for commercial purpose, the Government reduces the redemption fine from Rs. 9,25,000/- to Rs.7,35,000/-. However, considering the facts and

circumstances of the case the penalty amount imposed by the Commissioner (Appeal) is found just and proper.

5. Accordingly, the revision application is disposed and the Commissioner (Appeals)'s order is modified in above terms.



(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Neeraj Kumar  
S/o Sh. Balbir Kumar  
R/o VPO Hargobindpur,  
Batala, Punjab

Order No. 42/17-Cus dated 8-11-2017

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. Shri Naveen Malhotra, Advocate, 470 lawyers Chambers, Patiala House Court, New Delhi
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED



(Ravi Prakash)

OSD (REVISION APPLICATION)