

REGISTERED

SPEED POST



F. No. 375/30/B/2015-R.A.
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... 13/11/17

ORDER NO. 42/2017-Cus dated 0-11-2017 OF THE GOVERNMENT OF INDIA, PASSED
BY SHRI R.P. SHARMA, ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA,
UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

SUBJECT : Revision Application filed, under section 129DD of the
Customs Act, 1962 against the Order-in-Appeal No.
CC(A)CUS/Air/244/2015 dated 13.05.2015 passed by
Commissioner (Appeals), NCH, New Delhi.

APPLICANT : Mr. Moolakadath I, Kerala

RESPONDENT : Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No. 375/30/B/2015-R.A.. dated 06/07/2015 has been filed by Sh. Moolakadath I. of Kerala (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. CC(A)CUS/Air/206/2015 dated 21.04.2015.

whereby he has upheld the order-in-original absolutely confiscating the goods valued at Rs. 4,44,232/-, imposing penalty of Rs. 4,00,000/- on the applicant and imposing penalty of Rs. 4,00,000/- on Sh.Yusuf A.S., who also came alongwith the baggage containing cigarettes.

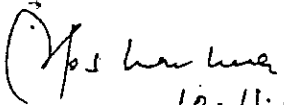
2. The Revision Application has been filed by the applicant mainly on the ground that the personal penalty imposed on the applicant be set aside or reduced being on higher side.

3. A Personal hearing was granted on 31/10/2017 which was attended by Shri S.S. Arora, Advocate, who reiterated the grounds of revision. However, no one attended the personal hearing from the respondent's side.

4. On examination of the Revision Application and the Commissioner (Appeals)'s order, the Government observes that the applicant has not disputed the importation of cigarettes of different brands in violation of the baggage rules 1998, Customs Act, 1962 and in contravention of cigarettes and other tobacco products (Purchasing and labelling) Rules, 2008. Further, the applicant did not declare the importation of the cigarettes to the Customs authority at the time of his arrival in Delhi and instead he abandoned the baggage of cigarettes to deceive the customs officers. Therefore, his intention to smuggle the imported cigarettes without bearing statutory warning with pure commercial

purpose and at the cost of public health is clearly establishing in this case. As a result, the goods have been rightly confiscated, customs duty has been demanded on the confiscated goods, penalty of Rs. 4,00,000/- has been imposed on the applicant by the Assistant Commissioner, IGI, Airport, and Commissioner (Appeal) has correctly upheld the Assistant Commissioner order. The orders of the Assistant Commissioner and Commissioner (Appeal) with regard to confiscation of goods and payment of duty are not contested by the applicant in his Revision Application also and he has requested only for reduction in penalty amount. However, considering the over all facts and circumstances of the case, the Government finds that the applicant has not made out any case for further reduction in the penalty imposed on the applicant.

5. Accordingly, the Revision Application is rejected.


10-11-17

(R. P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Moolakadath I.,
R/o Ambaathara, P.O. Pullar,
Kasaragad Kerala-671531

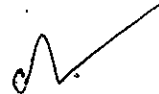
ORDER NO. 48/2017-Cus dated 10/11/2017

Copy to:-

1. The Commissioner of Customs, (Airport), IGI Airport, Terminal -3, New Delhi - 110037.
2. The Commissioner of Customs(Appeals), New Customs House Near IGI Airport, New Delhi - 110037.
3. The Deputy Commissioner of Customs, IGI Airport, Terminal - 3, New Delhi.
4. Sh. S.S. Arora & Associates, B1/71, Safdarjung Enclave, New Delhi-110029
- 5.P.S. to A.S.

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ATTESTED


(Ashish Tiwari)
Superintendent (RA)