

GRAM : CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

Appeal No. C/381/94-NB(SM) BENCH NB(SM)

Dated : 15/1/2001

CEGAT  
NEW DELHI  
To,

Shri Arun Sharma

E/259, Greater Kailash-II,

New Delhi - 48.

In the matter of :

Shri Arun Sharma

Appellant

vs.

CCNAD Delhi

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/55/2001/NB(SM)  
Dated : 12-1-2001 passed by the Tribunal under Section 35-C(1) of Central Excise  
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to :

Asstt. Registrar

NB(SM)

1. CC NAD Delhi I.P. Estalca
2. ECE/CC/(Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult.
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhisim Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
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Asstt. Registrar

CUSTOMS, EXCISE AND GOLD (CONTROL) APPELLATE TRIBUNAL  
NEW DELHI

Appeal NO.C/381/94-NB(SM)

[Arising out of Order-in-Appeal No.37/DCH/CUR/AR/94 dated 25.3.1994 passed by the Collector of Customs (Appeals), New Delhi.]

Shri Arun Sharma

Appellant  
(Shri Arun Sharma, in person)

Vs.

Commissioner of Customs, New Delhi

Respondent  
(Shri Bheema Shankar, SDR)

Per. S.S. KANG, MEMBER

FINAL ORDER NO. A/55/01/NB(S/M)  
Dt.

The appellant filed this appeal against the order in appeal passed by the Commissioner (Appeals) whereby the Gold of foreign origin was ordered to be confiscated and a penalty of Rs.15,000/- was imposed under Section 112 of the Customs Act.

2. Brief facts of the case are that appellant was working in 5 Star Hotel as Front Office Cashier. During the search of the Guest locker No. 21 in Hotel Oberoi, New Delhi, keys of which were recovered from the appellants, seven pieces of foreign marked gold of 24 carat purity valued at Rs.1,16,208/- and 2 pieces of foreign marked gold coins of 21 carat of purity valued at Rs.3,569/-. A gold pendant was recovered from the locker number 21. Alongwith this gold, foreign currency was also recovered from the locker. A show cause notice was issued to the appellant and the adjudicating authority confiscated the gold and imposed the penalty of Rs.20,000/- under Section 112 of Customs Act. The appellant filed an appeal and the Commissioner (Appeals) upheld the order of confiscation and reduced the penalty to Rs.15,000/-.

3. Heard both sides.

4. The contention of the appellant is that he is not claiming the gold or the foreign currency. His contention is that while working in the Hotel, gold and foreign exchange was recovered by him from the broken locker No.52 and he kept the same for safe custody in locker number 21 and informed about the same to other Staff Members.

5. The key of locker from which the gold of foreign <sup>/origin</sup> was recovered from the appellant. The appellant has not produced any evidence to the lower authorities to prove that the recovered gold was discovered by him in broken locker number 52 and he kept the same in locker number 21 for safe custody and <sup>/</sup> I, therefore, find no infirmity in the impugned order. However, taking into facts and circumstances of the case, the penalty imposed on the appellant is reduced to Rs.5,000/- (Rupees Five thousand only). The appeal is disposed of as indicated above.

the same was  
informed to  
Hotel authorities.

( S.S. KANG )  
MEMBER (JUDICIAL)

Dated : 12.12.2011

/RANA/