

REGISTERED
SPEED POST



F.No. 375/16/DBK/15-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... 5/1/18

Order No. 10/18-Cus dated 4.1.2018 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/ICD/218/2015 dated 09.02.2015, passed by the Commissioner of Customs (Appeals), NCH, New Delhi

Applicant : M/s Vardhman Textiles Ltd., Ludhiana

Respondent : Commissioner of Customs, NCH, New Delhi

ORDER

A revision applications No.375/16/DBK/15-RA dated 11.5.2015 has been filed by M/s. Vardhman Textiles Ltd., Ludhiana (hereinafter referred to as the applicant) against Commissioner (Appeals)'s Order No.CC(A)/Cus/ICD/ 218/2015 dated 09.02.2015, whereby their appeal filed before him against the order of Deputy Commissioner of Customs, ICD, TKD, New Delhi has been rejected. The revision application has been filed by the applicant mainly on the ground that the Commissioner (Appeals) has failed to appreciate the submissions made before him.

2. Personal hearings were offered on 24.11.17 and thereafter on 14.12.17 in this matter. But neither applicant nor the respondent appeared for personal hearing on 24.11.17. However, on 14.12.17 the hearing was attended by Shri Gurusurthy, Advocate, on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application. He also submitted the copies of relevant Notifications, CBEC's Circular and the case laws relied upon by them.

3. On examination of the revision application and other relevant case records, it is noticed by the Government at the outset that a fee of Rs.1000/- has been paid in this case on 03.09.2015 only.

4. As per sub-section 3 of Section 129DD a revision application has to be accompanied by a fee of Rs.1000/- where the amount of duty and interest demanded etc. is more than Rs.1.00 lakh. This requirement of payment of fee before or at the time of filing the application is mandatory and no relaxation in this regard is provided under the aforesaid provision or any other Section. Consequently, this application cannot be considered as a proper revision application until fee was paid on 3.9.2015. Accordingly the proper revision application in this case can be considered to have been filed only on 3.9.2015 by which date this application is time barred as the revision application can be filed only within 3 months from the date of communication of the Commissioner (Appeal)'s Order as per Section 129DD(2) of the Customs Act which was received in this case on 13.2.2015.

5. In view of the above discussion, the revision application is rejected as time barred without going into the merits of the case.

(R.P. Sharma)
4.1.18

(R.P.Sharma)
Additional Secretary to the Government of India

M/s Vardhman Textiles Ltd.
Arisht Spinning Sai Road Baddi Tehsil
Nalagard Spinning & General Mills
Chandigarh Road, Ludhiana

Order No. 10/18-Cus dated 4.1.2018

Copy to:

1. Commissioner of Customs, New Customs House, Near IGI Airport, New Delhi-110037
2. Commissioner of Customs & Central Excise (Appeals), New Custom House, Near, Indira Gandhi International Airport, New Delhi-110037
3. Deputy Commissioner of Customs & Central Excise, ICD TKD, New Delhi
- ✓ 4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED

Rav
04/01/18
(Ravi Prakash)
OSD (RA)