

**REGISTERED
SPEED POST**

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre, Centre - I, Cuffe Parade,
Mumbai-400 005

F.No. 373/177/B/16-RA

Date of Issue 13/12/2018

ORDER NO. ¹⁰³¹ /2018-CUS (SZ) / ASRA / MUMBAI/ DATED 30.11.2018 OF
THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA ,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS
ACT, 1962.

Applicant : Shri Jayakumar

Respondent : Commissioner of Customs, Chennai .

Subject : Revision Application filed, under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal C. Cus-
I No. 569/2015 dated 28.09.2015 passed by the
Commissioner (Appeals-I), Chennai.

ORDER

This revision application has been filed by Shri Jayakumar (herein referred to as Applicant) against the Order in Appeal C. Cus- I No.569/2015 dated 28.09.2015 passed by the Commissioner (Appeals-I), Chennai.

2. Briefly stated the facts of the case are that the applicant, arrived at the Chennai International Airport on 09.07.2015. He was intercepted and examination of his person resulted in the recovery of gold weighing 119 gms valued at Rs. 2,92,068/- (Rupees Two lakhs Ninety two thousand and Sixty eight). The gold was recovered from the pocket of the pants worn by the Applicant.

3. After due process of the law vide Order-In-Original No. 719/2015 Batch D dated 09.07.2015 the Original Adjudicating Authority ordered absolute confiscation of the gold under Section 111 (d) (l), (m) of the Customs Act read with Section 3 (3) of Foreign Trade (Development & Regulation) Act and imposed penalty of Rs. 30,000/- under Section 112 (a) of the Customs Act,1962.

4. Aggrieved by the said order, the applicant filed appeal before the Commissioner (Appeals) application who vide Order-In-Appeal C. Cus-I No. 569/2015 dated 28.09.2015 ordered the release of the gold on payment of Redemption fine of Rs. 90,000/- reduced the penalty of Rs. 30,000/- under Section 112 (a) to Rs. 25,000/-.

5. Before going into the merits of the case, the government observes that the Revision Application has been filed after a delay of 210 days. The Applicant in his condonation of delay application states that he was suffering from high blood pressure and jaundice and was under continuous treatment resulting in delay in filing the Revision Application. The Order in Appeal was issued on 28.09.2015 and was received by the Applicant on 19.10.2015 and the revision Application was filed on 22.08.2016. The law does not permit the Government to condone the delay beyond 90 days.

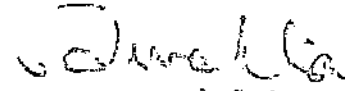
6. A similar issue has been decided by the Supreme Court in the case of Singh Enterprises v. Commissioner of Central Excise, Jamshedpur, (2008) 3 SCC 70 = 2008 (221) E.L.T. 163 (S.C.), wherein the Hon'ble Court has interalia held that the period up to which the prayer for condonation can be

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accepted is statutorily provided, and there was no power to condone the delay after the expiry of the said period. The delay in filing the instant Revision Application by 210 days, therefore cannot be condoned on any grounds.

7. The Application for Condonation of delay is therefore dismissed and instant Revision Application is also dismissed on same grounds.

8. So, ordered.



(ASHOK KUMAR MEHTA)

Principal Commissioner & ex-officio
Additional Secretary to Government of India

ORDER No. ¹⁰³⁷/2018-CUS (SZ) /ASRA/mumbai DATED 30.11.2018

To,

Shri Jayakumar
c/o M/s A.K. Jayaraj, Advocate
New No. 3, Old No. 2, 1st Floor,
Thambusamy Road,
Kilpauk, Chennai 600 010.

Copy to:

1. The Commissioner of Customs, Anna International Airport, Chennai.
2. The Commissioner of Customs (Appeals-I), Custom House, Chennai.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard File.
5. Spare Copy.