

REGISTERED
SPEED POST



F.No. 375/41-A/DBK/16-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. 8/8/18

Order No. 106/18-Cus dated 6-8-2018 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/D-I/Exp/145/2016 dated 15.03.2016, passed by the Commissioner of Customs.(Appeals), New Delhi

Applicant : M/s Bright Point India Pvt. Ltd., Mathura Road, New Delhi

Respondent : Commissioner of Customs, NCH, New Delhi

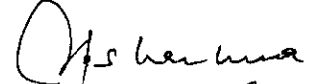
ORDER

A revision application No.375/41-A/DBK/16-RA dated 14.6.2016 has been filed by M/s Bright Point India Pvt. Ltd., Mathura Road, New Delhi (hereinafter referred to as the applicant) against Commissioner (Appeals)'s Order No.CC(A)/Cus/D-I/Exp/145/2016 dated 15.03.2016, whereby their appeal filed before him against the Order of Assistant Commissioner of Customs (Drawback), 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. A personal hearing was held in this case on 25.5.18 and the same was attended by Shri Blaze D'Souza, Authorized Signatory, and Shri Pradeep Sharma, Advocate, on behalf of the applicant who furnished written synopsis and reiterated grounds of revision already pleaded in their application.

3. On examination of the revision application, it is noticed by the Government at the outset that a fee of Rs.1000/- has been paid in this case on 18.04.2018 only. Whereas as per sub-section 3 of Section 129DD a revision application has to be accompanied by a fee of Rs.1000/- where the amount involved 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 18.04.2018. Accordingly the proper revision application in this case can be considered to have been filed only on 18.04.2018 by which this application was badly time barred as the revision application can be filed 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 20.3.2016.

4. 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) 6-8-18

Additional Secretary to the Government of India

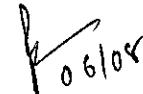
M/s Brightpoint India Private Ltd.,
G-9, Block B-1, Mohan Co-operative Industrial Estate,
Mathura Road, New Delhi-110044

Order No. 106/18-Cus dated 6-8-2018

Copy to:

1. Commissioner of Customs, New Customs House, Near IGI Airport, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, Near, IGI Airport, New Delhi-110037
3. Assistant Commissioner, Air Cargo Complex, Near IGI Airport, New Delhi-110037
4. Shri Pradeep Sharma, Advocate, A-200, Ground Floor, Road No.4, Street No.10, Mahipalpur Extn., New Delhi-110037
5. PA to AS(RA)
- ✓ 6. Guard File.
7. Spare Copy

ATTESTED


(Ravi Prakash)
OSD (RA)