

REGISTERED
SPEED POST



F.No. 380/89/DBK/2013-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. 8/11/18.

Order No. 110/18-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/Exp/247/2013 dated 13.05.2013, passed by the Commissioner of Customs (Appeals), New Delhi

Applicant : Commissioner of Customs (Exports), Air Cargo, NCH, Delhi

Respondent : M/s Paramount Product Pvt. Ltd.

ORDER

A revision application number 380/89/DBK//2013-RA dated 20.01.2014 has been filed by the Commissioner of Customs (Export), New Custom House, New Delhi (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No. CC(A)/Cus/Exp/247/2013 dated 13.05.2013 whereby the appeal of the respondent, M/s Paramount Product Pvt Ltd., against the Additional Commissioner's Order dated 15.12.2012, has been allowed.

2. The revision application has been filed mainly on the ground that the Additional Commissioner had, vide his above mentioned order, allowed the request of the respondent for amendment of FOB value in Shipping bill for bank purpose only and not for claiming drawback and Commissioner (Appeal)'s has not specified any statutory provisions for considering the said amendment for drawback purpose also.

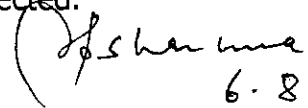
3. Hearing in this case was held on 22.05.2018 and it was availed by Ms. Pooja Sharma, Deputy Commissioner, Air Cargo Export, New Custom House, New Delhi, on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application. On behalf of the respondent, Ms. Harsimran Kaur, Advocate, appeared for personal hearing and stated that the revision application is time barred and the order of Commissioner(Appeal)'s is correct.

4. Government has examined the matter and it is observed at the outset that the revision application has been filed on 20.01.2014 against the Order-in-Appeal dated 13.05.2013 which was received on 30.05.2013 by the applicant as per revision application itself. Thus the revision application has been filed after 7 months and 22 days from the receipts of the Order-in-Appeal. But despite of delayed filing of revision application, no application for condonation of delay was filed along with the application and it was presented after long gap on 06.07.2015 on the ground that the revision application could not be filed on time due to administrative reasons. Further the said application is filed for condonation of delay of 20 days only even when the actual delay is 144 days. Even the nature of

administrative reasons which might have prevented the applicant in filing the revision application in time are not explained in the application and above all the Government does not have any authority to condone the delay beyond 3 months in addition to normal period of 3 months in any circumstance under the aforesaid Section 129DD. Thus the delay of 144 days can not be condoned by the Government at all in this case and accordingly revision application is clearly time barred.

5. Besides above, the application is not found maintainable on merit also as the fact can not be denied that the value of exported goods was admittedly enhanced by the Additional Commissioner of Customs by way of amendment in the Shipping bill and once it was increased it can not be claimed that it was only for banking purpose and not for drawback purpose. The value of the exported goods has to be uniform and the same is applicable for all purposes including drawback. The applicant has also not mentioned any legal provision as per which the value of the goods can be different for the banking and drawback purpose. Therefore, the Government does not find any fault in the order of Commissioner (Appeals).

6. Accordingly, the revision application filed by the revenue is rejected.

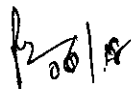

6.8.18

(R.P.Sharma)

Additional Secretary to the Government of India

Commissioner of Customs,
Air Cargo Export, New Custom House,
Near IGI Airport,
New Delhi 110037

ATTESTED



(Ravi Prakash)

OSD (REVISION APPLICATION)

Order No. 110/18-Cus dated 6-8-2018

Copy to:

1. M/s Paramount Product Pvt Ltd, A-55, Okhla Industrial Area, Phase-II, New Delhi 110020
2. Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi 110037
3. The Assistant Commissioner of Customs (Drawback), Air Cargo Export, New Custom House, New Delhi 110037
4. Sh. S.S. Arora, Advocate, B-1/71, Safdarjung Enclave, New Delhi 110029
5. PS to AS(RA)
6. Guard File.
7. Spare Copy