

REGISTERED
SPEED POST



F.No. 375/45/B/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. 115/18-Cus dated 7-8-2018 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. 12-14/AK/CUS/JPR/2016 dated 25.02.2016, passed by the Commissioner of Customs (Appeals), Jaipur.

Applicant : Mr. Ramjan Khan

Respondent : Commissioner of Customs(Preventive), Jodhpur

ORDER

A Revision Application No. 375/45/B/16-RA dated 29.06.2016 is filed by Mr. Ramjan Khan (hereinafter referred to as the applicant) against the Order No. 12-14/AK/CUS/JPR/2016 dated 25.02.2016, issued by the Commissioner of Customs (Appeals), Jaipur, whereby the Order-in-Original No. 14/2014 dated 21.08.2014 of the Additional Commissioner of Customs, Jaipur, absolutely confiscating the gold bars of value of Rs. 6,77,446/- and imposing penalty of Rs. 1,50,000/-, was upheld.

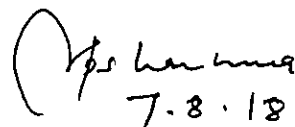
2. The revision application is filed mainly on the grounds that he is the eligible passenger and had brought the gold bars for self use only, he was implicated falsely in this case, gold is not prohibited goods and, therefore, the Commissioner(Appeals) has passed wrong order by upholding the Order-in-Original.

3. A personal hearing was held in this case on 04.07.2018 and Mrs. Prabjyoti K. Chadha, Advocate, appeared on behalf of the applicant who reiterated the grounds of revision already stated in the revision application. However, no one appeared for the respondent.

4. Government has examined the matter and it is observed at the outset that the revision application filed on 29.06.2016 was not accompanied by a fee of Rs. 1000/- even when penalty of Rs. 1,50,000/- is involved in the present revision application. As per sub-section 3 of Section 129DD of Customs Act 1962, a revision application is to be accompanied by a fee of Rs.1000/- when the amount of duty etc. levied by any Customs officer is more than Rs.1.00 lakh. This requirement of payment of fee before or at the time of filing the application is a statutorily mandatory and no relaxation in this regard is provided under the aforesaid provision or any other Section. Thus, if any application is not accompanied by the specified fee, such application cannot be accepted as properly filed and cannot be considered by the Government by virtue of the above mentioned provision. Since the fee in this case was not paid before or at the time of filing of the application, the revision application filed by the applicant could not be considered as having been filed on 29.06.2016. The applicant certainly paid the amount of Rs. 1,000/-

subsequently on 05.10.2016 and thus the proper revision application in this case along with the fee can be considered to have been filed on 05.10.2016 against the Order-in-Appeal received on 30.03.2016 by the applicant. But by 05.10.2016 the said revision application was patently time barred as a revision application can be filed only within 3 months from the date of communication of the Commissioner (Appeal)'s order as per Sub Section 2 of Section 129DD of Customs Act, 1962 which was received in this case on 30.03.2016. Therefore, the revision application is delayed by more than 3 months for which no application for condonation of delay on the ground of any sufficient cause which prevented the applicant from filing the revision application in time has been filed by the applicant and above all the delay of more than three months is not condonable under above said Section 129DD(3) of the Customs Act, 1962.

5. Accordingly, the revision application is rejected as not maintainable before the Government.


7.8.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Ramjan Khan
Rolsabsar-332304,
Fatehpur Shekhawati, Sikar
Rajasthan

Order No. 115/18-Cus dated 7-8-2018

Copy to:

1. Commissioner of Customs (Preventive), Jodhpur, New Central Revenue Building, Statue Circle, Ç Scheme, Jaipur-302005
2. Commissioner of Central Excise & Customs (Appeals), New Central Revenue Building, Statue Circle, Ç Scheme, Jaipur-302005
3. Additional Commissioner of Customs, Jodhpur, New Central Revenue Building, Statue Circle, Ç Scheme, Jaipur-302005
4. Mr. D.S. Chadha, Advocate, 92, GF Block V, Eros Garden, Faridabad-121009
5. Guard File.
6. Spare Copy

ATTESTED


7/8/18
(Nirmla Devi)

Section Officer (REVISION APPLICATION)