

REGISTERED  
SPEED POST



F.No. 375/70/B/2016-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue 27.2.18..

Order No. 122/18-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 129DD of the Customs Act, 1962 against the Order-in-Appeal No. ASR-Cus/PVR/APP/030/2016 dated 28.4.2016, passed by the Commissioner of Custom (Appeals), Chandigarh

Applicant : Mrs. Johra Khatun Irfan Mafat, Godhara, Panchmahal, Gujarat

Respondent : Commissioner of Customs (P), Amritsar

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**ORDER**

A Revision Application No.375/70/B/2016-R.A. dated 09.09.2016 is filed by Mrs. Johra Khatun Irfan Mafat, a resident of Godhara, Panchmahal, Gujarat (hereinafter referred to as the applicant) against the OIA No.ASR-Cus/PVR/APP/030/2016 dated 28.4.2016, passed by the Commissioner of Customs (Appeals), Chandigarh, whereby the applicant's appeal filed before him was rejected and the Additional Commissioner's OIO dated 07.1.16 was upheld.

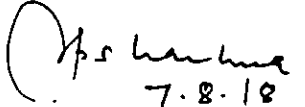
2. The revision application has been filed by the applicant without elaborating any specific reason and has merely requested to allow redemption of the confiscated gold in terms of Section 125 of the Customs Act, 1962 on payment of nominal redemption fine for home consumption or to allow re-export thereof and for reduction in penalty.

3. The hearing was held on 12.7.2018 and Shri Ravinder Wadhawan, Advocate, alongwith the applicant appeared for the hearing on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application. However, no one appeared for the respondent and no request for any other date of hearing was also received from them.

4. The Government has examined the matter and it is observed at the outset that the revision application is filed after the delay of 24 days as per application for condonation of delay dated 7.9.16 from the Advocate itself as per which request is made to condone the delay on the ground that the applicant could not file application in time on account of her bad health. A medical report from Dr. Priti Patel, M.D. Radio diagnosis, Godhra, is also enclosed to support his claim that the applicant was not keeping good health. However, on examination of the report of the said Doctor it is seen that the report is only a test report relating to normal functioning of the applicant's Kidney, Bladder, Uterus etc. and no practicing Doctor has given any medical certificate that the applicant was suffering from any such illness which had prevented the applicant in filing the revision application in time. Whereas under Section 129DD(2) of the Customs Act, a delay of three months can be condoned by the Government only on being satisfied that the applicant was

prevented by a sufficient cause in filing the revision application within normal period of three months. Since no such sufficient cause has been informed by the applicant in this case, the delay involved in the present revision application is not condonable and consequently the application filed by the applicant is time barred. Further, it is also found that the revision application is filed in a letter form having no statement of facts etc. as per prescribed form CA-8 and the same is not verified either by the applicant or by the advocate also. Therefore, the application is not complete and proper. In addition, the revision application dated 09.9.16 was not accompanied by a fee of Rs.1000/- which was required to be paid in this case as per Section 129DD(3) of the Customs Act, 1962. As per this Section a fee of Rs.1000/- is mandatorily to be accompanied along with the revision application where the amount of duty and interest demanded, fine or penalty levied by an Officer of Customs in the case to which the application relates is more than Rs.1.00 lakh. Since in this case the amount of penalty is undisputedly more than Rs.1.00 lakh, the penalty being Rs.500000/-, a fee of Rs.1000/- was required to be paid before revision application was filed. But no fee was paid and consequently the revision application filed by the applicant cannot be considered to have been filed properly as payment of the fee is a statutorily mandatory condition under the aforesaid provision and no authority has been empowered to condone non compliance of this condition in any circumstance. Thus the revision application filed in this case is not maintainable for this reason also.

5. Accordingly, the revision application is rejected as non maintainable for the above discussed reasons.

  
7.8.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mrs. Johra Khatun Irfan Mafat,  
R/o Rehmat Nagar, Farid Masjid Ghodhra,  
Distt. Panchmahal, Gujarat-389001

Order No. 122/18-Cus dated 7-8-2018

Copy to:

1. Commissioner of Customs (P), Customs House, C.R.Building, The Mall, Amritsar-143001
2. The Commissioner of Customs (Appeals), Plot No.19, Sector-17C, Chandigarh
3. Additional Commissioner of Customs (P), Customs House, C.R.Building, The Mall, Amritsar-143001
4. Shri Ravinder Wadhawan, Advocate, House No.70, 2<sup>nd</sup> Floor, Ramprastha Green Vaishaly, Sector-7, Ghaziabad (UP)
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED



(Ashish Tiwari)  
Assistant Commissioner