

REGISTERED
SPEED POST



F.No. 375/22/B/2016-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...14/8/18

Order No. 126/18-Cus dated 13-8-2018 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. CC(A)CUS/D-I/Air/111/2016 dated 16.2.2016, passed by the Commissioner of Customs (Appeals), New Delhi

Applicant : Mr. Surender Malik, Distt. Rohtak, Haryana

Respondent : Commissioner of Customs, NCH, New Delhi

ORDER

A Revision Application No.375/22/B/2016-R.A. dated 19/05/2016 is filed by Mr. Surender Malik, Distt. Rohtak, Haryana (hereinafter referred to as the applicant) against the OIA No.CC(A)CUS/D-I/Air/111/2015 dated 16.2.2016, passed by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant's appeal filed against the Order of the Additional Commissioner of Customs, IGI Airport, New Delhi was rejected.

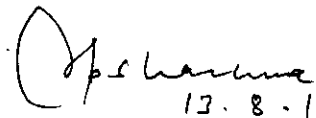
2. The Revision Application has been filed mainly on the grounds that he stays in Sharjah from his childhood days, he is not an Indian resident, he was unaware of the Indian Laws and hence had left the custom declaration form blank, he did not conceal the gold in his body, the gold is not a prohibited goods and, therefore, either the gold should be allowed to be re-exported or released to him on payment of minimum redemption fine and penalty.

3. The hearing was held on 26/6/2018 and Shri Amit Atri, Advocate, appeared for the hearing on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application.

4. The Government has examined the matter and it is observed that the revision application presented before the Government on 27.2.16 was not accompanied by a fee of Rs.1000/- even when penalty of Rs.3.5 lakhs on the applicant under Section 112 of the Customs Act is involved in the revision application, apart from absolute confiscation of 5 gold bars weighing 583.20 gms. of Rs.1425410/-. But no fee was paid prior to filing of the application and consequently the revision application filed by the applicant in breach of the above statutory condition cannot be considered to have been filed properly and no authority has been empowered to condone non compliance of this condition. The said fee of Rs.1000/- was, however, paid subsequently on 15.1.18 as per challan of Punjab National Bank produced during the personal hearing. But such late payment is not permitted under above Section and even if it is taken into account, the revision application will be considered to have been filed properly on 15.1.18 only when fee of Rs.1000/- was paid by which this

application was badly hit by time limitation as revision application can be filed within 3 months of the communication of the Order-in-Appeal only which was received by the applicant on 27.2.16 itself. No request for condonation of the delay in this case has been made by the applicant and even otherwise the delay of more than 3 months cannot be condoned by the Government in any circumstance. Since the fee of Rs.1000/- was paid as late as on 15.1.18 as against the receipt of the OIA on 27.2.16, the revision application cannot be considered to have been filed properly and in time.

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


13.8.18
(R.P.Sharma)

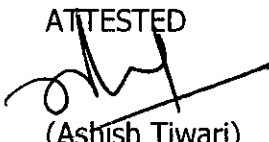
Additional Secretary to the Government of India

Mr. Surinder Malik,
C/o Mr. Amit Atri, Chamber No.952,
Patiala House Courts,
New Delhi-110001

Order No. 126/18-Cus dated 13-8-2018

Copy to:

1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, New Delhi
3. Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi-110037
4. Shri Amit Atri, Advocate, Chamber No.952, Patiala House Courts, New Delhi-110001
5. PA to AS(RA)
- ✓ 6. Guard File
7. Spare Copy

ATTESTED

(Ashish Tiwari)
Assistant Commissioner