

REGISTERED  
SPEED POST



F.No. 375/02/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...7/9/18

Order No. 132/18-Cus dated 4-9-2018 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-1189/2015 dated 11.09.2015 passed by the Commissioner of Customs (Appeals), NCH, New Delhi

Applicant : Mr. Mohd. Tahir, Muslim Street, Qadian, Gurdashpur, Punjab

Respondent : Commissioner of Customs, IGI Airport, New Delhi

\*\*\*\*\*

**ORDER**

A Revision Application No.375/02/B/2016-R.A. dated 05/01/2016 is filed by Mr. Mohd. Tahir, a resident of Muslim Street, Qadian, Gurdashpur, Punjab (hereinafter referred to as the applicant) against the OIA No.CC(A)CUS/D-1/Air-1189/2015 dated 11.09.2015, passed by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant has been allowed to redeem the confiscated gold on payment of custom duties, redemption fine of Rs.3,09,000/- and penalty of Rs.60,000/-.

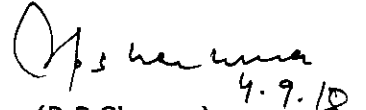
2. The Revision Application has been filed mainly on the grounds that he had declared the goods to the Customs Authorities, he did not violate Section 77 of Customs Act, he had imported the goods for personal use only and, therefore, the heavy redemption fine and personal penalty imposed on him is not just and fair.

3. A personal hearing was fixed on 21/6/2018. But no one for the applicant availed the personal hearing and even no request for any other date of hearing for any genuine reason was also received from which it is implied that the applicant is not interested in availing the hearing in this case.

4. The Government has examined the matter and it is observed at the outset that the revision application dated 5.1.16 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 fine and penalty are undisputedly more than Rs.1.00 lakh, the fine and penalty being Rs.309000/- and Rs.60000/- respectively, 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 statutory condition under the aforesaid provision and no authority has been empowered to condone non

compliance of this condition. As per one receipt of the PNB, the applicant had paid Rs.200/- on 5.5.16 under accounting head 0037 which is for custom duty payment and the proper head for payment of fine and code of the commissioner etc. are not mentioned therein. It does not have even any reference of fee payment. Thus it cannot be accepted as fee payment and even this amount was paid after more than four months from the filing of revision application. Therefore, even Rs.200/- was not paid in time and above all the fee in this case was Rs.1000/- as discussed above and for non-payment of the same prior to or along with the revision application, the present revision application cannot be considered as a proper application. Besides, the revision application is not verified by the applicant in accordance with Rule 8A and 8B of the Customs (Appeal) Rules, 1982. As a result, the revision application is not maintainable for these reasons.

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

  
(R.P.Sharma) 4.9.18


Additional Secretary to the Government of India

Mr. Mohd. Tahir,  
R/o H.No.229, Muslim Street, Qadian,  
Gurdashpur (Punjab)

Order No. \_\_\_\_\_ / 32/18-Cus dated 4-9-2018

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. PA to AS(RA)
5. Guard File
6. Spare Copy

ATTESTED  
  
(Ashish Tiwari)  
Assistant Commissioner