

REGISTERED
SPEED POST



F.No. 375/13/B/2016-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHICAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue... 7/9/18

Order No. 137/18-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/1284/2015 dated 30.09.2015 passed by the Commissioner of Customs (Appeals), NCH, New Delhi

Applicant : Mr. Mohd. Babar. R/o Village Dadheru Khurd, Distt. Muzafarnagar, U.P.

Respondent : Commissioner of Customs, IGI Airport, New Delhi

ORDER

A Revision Application No.375/13/B/2016-R.A. dated 25/02/2016 is filed by Mr. Mohd. Babar, a resident of Village Dadheru Khurd, Distt. Muzafarnagar, U.P. (hereinafter referred to as the applicant) against the OIA No.CC(A)CUS/D-I/Air/1284/2015 dated 30.09.2015, passed by the Commissioner of Customs (Appeals), New Delhi, upholding the Order of Additional Commissioner for absolute confiscation of gold, imposing personal penalty of Rs.500000/- and also denying free allowance of Rs.35000/- to the applicant in respect of the seized goods.

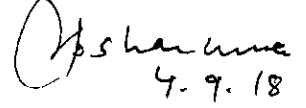
2. The Revision Application has been filed mainly on the grounds that the applicant did not violate the provisions of Section 77 of Customs Act, gold was meant for self use only and, therefore, the Order of the Commissioner (Appeals) upholding absolute confiscation of gold and imposition of personal penalty of Rs.500000/- is erroneous.

3. A personal hearing was offered in this case on 22/6/2018. However, 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 25.2.16 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 statutory condition under the aforesaid provision and no authority has been empowered to condone non compliance of this condition. Besides, the revision

application is not signed and 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.


4.9.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Mohd. Babar,
R/o Village Dadheru Khurd,
Distt. Muzafarnagar, U.P

Order No. 137/18-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