

SPEED POST



F.No. 375/29/B/2018-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 22/11/21

Order No. 14/21-Cus dated 21-01-2021 of the Government of India passed by Sh. Sandeep Prakash, 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.CC(A)Cus/D-I/Air/ 557/2017 dated 05.12.2017 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, Delhi-110037

Applicant : Mr. Abhishek Kumar Ajay Singh

Respondent : Commissioner of Customs (Airport & General), New Delhi

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ORDER

A Revision Application No. 375/29/B/2018-RA dated 09.04.2018 has been filed by Sh. Abhishek Kumar Ajay Singh, (hereinafter referred to as the applicant) against the Order-in-Appeal No. CC(A)Cus/D-I/Air/557/ 2017 dated 05.12.2017 passed by the Commissioner of Customs (Appeals), New Customs House, Near IGI Airport, Delhi-110037. Commissioner (Appeals) has upheld the order of the Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi bearing no. 156/2015 dated 24.04.2015 wherein five pieces of gold bars, which were recovered from the applicant, collectively weighing 5000 grams valued at Rs. 1,22,20,600/-, have been confiscated. The adjudicating authority has imposed a penalty of Rs. 35,00,000/- under Section 112 & 114AA of the Customs Act, 1962 on the applicant, which has been maintained in appeal.

2. The brief facts of the case are that the applicant arrived on 15.03.2015 at IGI Airport, New Delhi from Dubai and was intercepted near the exit gate after he had crossed the Customs Green Channel. After search of his person and of his baggage five piece of gold bars, concealed in two long metal pieces/strips, were recovered from his possession. The gold bars were of 995 purity, weighing 5000 grams and were appraised at Rs. 1,22,20,600/- by the Jewellery Appraiser at IGI airport. The applicant in his statement, recorded under Section 108 of the Customs Act, 1962, admitted the concealment and recovery of gold bars.

3. The revision application has been filed canvassing that the principles of natural justice were violated in this case and that the seized Gold is not a prohibited item and hence may be released on payment of redemption fine and penalty. The

instant revision application has been filed after delay of 43 days and no condonation of delay application has been filed.

4. Personal hearing was granted on 06.01.2020, 22.01.2020 and 12.01.2021. None appeared on behalf of the applicant and respondent on all the above mentioned dates. Applicant vide e mail dated 12.01.2021 requested for the adjournment of the case to the first week of March, 2021. Applicant, vide email dated 13.01.2021, was advised to file condonation of delay application and only after that their request for adjournment shall be considered. Earlier also, the applicant was advised to do so, vide letter dated 31.05.2018. No condonation of delay application has been filed by the applicant, till date. Therefore, the case is taken up for disposal as per records.

5. On examination of the relevant case records, the Commissioner (Appeals)'s order and the Revision application, it is observed that the revision application has been filed after a delay of 43 days. As per Section 129DD (2) of Customs Act, 1962, the application under subsection (1) i.e. Revision application can be made within 3 months from the date of communication to the applicant of the order against which the application is being made. However, proviso to sub section (2) provides Government the discretion to allow applicant to present the application within a further period of 3 months if the Government is satisfied that the applicant was prevented by sufficient cause from presenting the application within the normal period of 3 months. It is noted that in the present case, despite being advised, the applicant has failed to file an application for condonation of delay. Government observes that the revision application can be filed within a period of three months or

further extended period of three months i.e. maximum period (including condonable period) within which the application can be filed is six months. In the instant case, the application has been filed with a delay of 43 days beyond the normal period of limitation of three months and no condonation of delay application has been filed, explaining with sufficient cause such delay. Therefore, the revision application is liable to be rejected as time barred.

6. The revision application is rejected, accordingly.


(Sandeep Prakash)

Additional Secretary to the Government of India

1. Mr. Abhishek Kumar Ajay Singh, Flat No. 01, Ground floor, Kanchan Bhuwan Nr. Sh. Krida Mandal Veer, Savarkar Nagar, Thane (W)

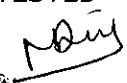
Order No. 14/21-Cus dated 21-01-2021

Copy to:

1. The Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. The Commissioner of Customs (Appeals), New Custom House, Delhi-110037
3. Additional Commissioner of Customs, IGI Airport, Terminal-3, Delhi-110037
4. PA to AS(RA)
5. Guard File.

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ATTESTED


(Nirjala Devi)
S.O (R. A.)