

REGISTERED
SPEED POST



F. No. 372/31/B/2017-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(REVISION APPLICATION UNIT)

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

Date of Issue... 25/9/19

ORDER NO. ^{15/19.Cus} **DATED** 27-9-19 OF THE GOVERNMENT OF INDIA, PASSED BY SMT. MALLIKA ARYA, ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129 DD OF THE CUSTOMS ACT, 1962.

Subject : Revision Application filed, under Section 129 DD of the Customs Act, 1962 against the Order-in-Appeal No. Kol/CUS(Airport/AA/500/2017 dated 16.5.2017 passed by Commissioner of Customs (Appeals), Kolkata.

Applicant : Shri Amarnath Mondal

Respondent : **The Principal Commissioner of Customs
(Airport) NSCBI Airport, Calcutta**

ORDER

A revision application is filed by Sh.Amarnath Mondal, Midnapur (hereinafter referred to as the applicant) against the Order-in-Appeal No. Kol/CUS (Airport/AA/500/2017 dated 16.5.2017 passed by Commissioner of Customs, (Appeals) Kolkata. The order-in-appeal has upheld the Assistant Commissioner's order-in-original No12/2016 AC dated 29.02.2016 wherein two gold chains, one gold biscuit, five gold rings and 117 stones-studded silver rings were absolutely confiscated. Total value of the confiscated goods is Rs.3,94,285/-.

2) Brief facts of the case are that the applicant arrived from Kathmandu on 11.7.2015, by Air India Flight No AI 248 at N.S.C.B. Airport, Kolkata was intercepted by the customs officers while he was walking through the exit area of the arrival hall and the above articles were recovered. He could not produce any licit documents in support of his possession of these articles. He had also not declared the same on his Customs Declaration Form. The jewellery items and one gold biscuit were absolutely confiscated by the adjudicating authority under Section 111(d), 111(i) and 111(l) of the Customs Act, 1962 and penalty of Rs. 45,000/- was imposed under Section 112 (a) and 112(b) of Customs Act, 1962. Being aggrieved, the applicant approached the Commissioner (Appeals) who upheld the order of the adjudicating authority and the present revision application has been filed against this order-in-appeal. An application for condonation of delay (06 days) in filing the revision application has also been filed by the applicant after it was pointed out by this office.

3) Personal hearing was granted on 11.09.2019 and 26.09.2019. No one from applicant's as well as respondent's side appeared. A letter dated 27.08.2019 has been received from the respondent that orders of the lower authorities are fair and they have nothing more to add. Hence the matter is taken up for decision on the basis of facts on record.

4. From the revision application it is evident that the applicant does not dispute the confiscation of the Gold and silver which was brought by him from Kathmandu. His request is limited to the release of these goods on payment of redemption fine and customs duty as these were not prohibited goods. He has also requested for reduction in penalty.

5. As per Section 129DD of Customs Act, 1962, a revision application can be filed before the Government of India within a period of three months from the date of communication of the order-in-appeal to the applicant. The government may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of three months, allow it to be presented within a further period of three months. The applicant has submitted an application for condonation of delay in filing of revision application as he received the order-in-appeal on 14.06.2017 and the revision application was filed after a gap of 156 days on 20.11.2017. But he has requested for condonation of delay of only 6 days even after it was pointed out to him by the Section officer of this office that an application for condonation of delay was required to be filed as there was a delay of 66 days in filing the revision application. Thus the government finds the revision application in this case as time-barred as no sufficient cause is shown for such a long delay in filing the revision application.

6. Hence the revision application filed by the applicant is rejected as non-maintainable on the issue of time-bar without going into merits of the case.


(MALLIKA ARYA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

Mr. Amarnath Mondal
S/o Mr. Joyhari Mondal Vill/Post-Jagannthpur
Daspur, Paschim Midnapur-721641S

ORDER NO 15/18- CUS dated 27-2-19

1. The Commissioner of Customs, N.S.C.B. International Airport Kolkatta-700052.
2. The Commissioner (Appeal), Customs, Kolkata
3. P.S. to A.S.
4. Guard File.
5. Spare Copy.

ATTESTED



(Ashish Tiwari)

ASSISTANT COMMISSIONER