

REGISTERED
SPEED POST



F.No. 372/06/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...14/9/18

Order No. 165/18-Cus dated 11-9-2018 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. 31-32/Siliguri/CUS/2016 dated 19.7.2016, passed by the Commissioner of Customs (Appeals), Kolkata

Applicant : Shri Ayodhya Prasad, Howarah

Respondent : Commissioner of Customs, Siliguri

ORDER

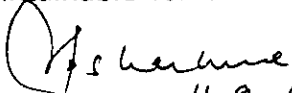
A Revision Application No.372/06/B/2016-R.A. dated 18.10.2016 is filed by Shri Ayodhya Prasad, a resident of Howarah (hereinafter referred to as the applicant) against the OIA No.31-32/Siliguri/CUS/2016 dated 19.7.2016, passed by the Commissioner of Customs (Appeals), Kolkata, whereby the applicant's appeal filed against the Order of the Additional Commissioner of Customs, Siliguri Commissionerate, Siliguri, for absolute confiscation of goods of the value of Rs.1317757/- was rejected.

2. The revision application has been filed by the applicant mainly on the grounds that the OIA is erroneous, the facts of the case were not appreciated and the Commissioner (Appeals) did not follow the Principle of Natural Justice.

3. A personal hearing was fixed on 16.7.2018 and thereafter on the request of the applicant it was scheduled on 13.8.18. But it was not availed by the applicant and by the respondent and no request for any other date of hearing for any genuine reason was also received from which it is implied that they are not interested in availing personal hearing in this case.

4. The Government has examined the matter and it is observed at the outset that the revision application dated 18.10.16 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.200000/-, 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 statutorily mandatory condition under the aforesaid provision and no authority has been empowered to condone non compliance of this condition in any circumstances.

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


11-9-18

(R.P.Sharma)

Additional Secretary to the Government of India

Shri Ayodhya Prasad
No.9, Sanatan Mistry Lane, 3rd Floor,
Oriya Para Salkia,
Howrah-711106

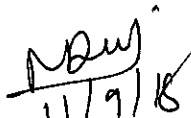
Order No. 165/18-Cus dated 11-9-2018

Copy to:

1. Commissioner of Customs, Central Excise & Service Tax, C.R.Building, Haren Mukherjee Road, Hakimpara, Siliguri-734001
2. Commissioner of Customs (Appeals), Kolkata, Bamboo Villa, 4th Floor, No.169, A.J.C.Bose Road, Kolkata-700014
3. Additional Commissioner of Customs, Central Excise & Service Tax, C.R.Building, Haren Mukherjee Road, Hakimpara, Siliguri-734001
4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED

(Ashish Tiwari)
Assistant Commissioner


11/9/18

(निर्मला देवी / NIRMALA DEVI)
अनुभाग अधिकारी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi