

REGISTERED
SPEED POST



F.No. 375/91/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... 20/9/18

Order No. 173/18-Cus dated 13-8-2018 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. 59-62(AK)CUS/JPR/2016 dated 08.8.2016, passed by the Commissioner of Customs and Central Excise (Appeals), Jaipur

Applicant : Mohd. Azaz, New Seelampur, Delhi

Respondent : Commissioner of Customs and Central Excise, Jaipur

ORDER

A Revision Application No.375/91/B/2016-R.A. dated 28.11.2016 is filed by Mohd. Azaz, a resident of New Seelampur, Delhi (hereinafter referred to as the applicant) against the OIA No.59-62(AK)CUS/JPR/2016 dated 08.8.2016, passed by the Commissioner of Customs and Central Excise (Appeals), Jaipur, whereby the applicant's appeal filed against the Order of the Joint Commissioner of Customs, Jaipur, was rejected.

2. The revision application has been filed by the applicant mainly on the ground that the gold is not a prohibited goods, duty is wrongly demanded on absolutely confiscated goods and penalty is wrongly imposed under Section 114AA of the Customs Act.
3. The hearing was held on 24.7.2018 and Shri S.S.Arora, Advocate, appeared for the hearing on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application.
4. The Government has examined the matter and it is observed at the outset that the revision application dated 28.11.16 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 fine & penalty being Rs.125000/-, 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.

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

(R.P.Sharma)
13-9-18

(R.P.Sharma)

Additional Secretary to the Government of India

Mohd. Azaz
R/o C-1/29, C-1 Block,
New Seelampur,
Delhi-110053

Order No. 173/18-Cus dated 13-9-2018

Copy to:

1. Commissioner of Customs & Central Excise, Jaipur, New Central Revenue Building, Statue Circle, "C" Scheme, Jaipur-302005
2. Commissioner of Customs & Central Excise (Appeals), Jaipur, New Central Revenue Building, "C" Scheme, Jaipur-302005
3. The Joint Commissioner, of Customs, Jaipur, Central Revenue Building, Statue Circle, "C" Scheme, Jaipur-302005
4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED

(Ashish Tiwari)

(Ashish Tiwari)
Assistant Commissioner