

REGISTERED
SPEED POST



F.No. 375/94/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. 20/8/18

Order No. ¹⁷⁸~~178~~/18-Cus dated 14-9-2018 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/111/2016 dated 16.2.2016, passed by the Commissioner of Customs (Appeals), New Delhi.

Applicant : Mr. Vinay Gupta, Ludhiana.

Respondent : Commissioner of Customs, NCH, New Delhi.

ORDER

A Revision Application No.375/94/B/2016-R.A. dated 08/12/2016 is filed by Mr. Vinay Gupta, Ludhiana (hereinafter referred to as the applicant) against the Order-in-Appeal No. CC(A)CUS/D-I/Air/823/2016 dated 03/10/2016, passed by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant's appeal filed against the Order of the Additional Commissioner of Customs, IGI Airport, New Delhi, was partially allowed.

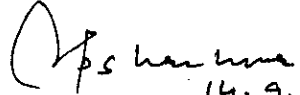
2. The revision application is filed mainly on the ground that the order of the Commissioner (Appeals) is erroneous being contrary to the legal provisions and redemption fine and penalty imposed on him are on higher side.

3. Personal hearing was held on 01/8/2018 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. However, no one appeared for the respondent and also no request is received for any personal hearing implying that they are not interested in any further hearing.

4. The Government has examined the matter and it is observed at the outset that the revision application presented before the Government on 08/12/2016 was not accompanied by a fee of Rs.1000/- as per Section 129 DD(3) of the Customs Act, 1962 even when penalty of Rs. 5 lakhs on the applicant under Section 112 and 114AA of the Customs Act, 1962 is involved in the revision application, apart from customs duty on 2 gold bars weighing 2 kgs valued at Rs. 50,57,910/- and redemption fine of Rs. 15 lakhs under Section 125 of the Customs Act. As per Section 129 DD (3) of Customs Act, a fee of Rs. 1000/- is mandatorily to be accompanied along with the revision application where the amount of duty, fine or penalty levied by an officer of customs in the case to which the application relates is more than Rs. 1 lakh and no authority has been empowered to condone non-compliance of this statutory condition in any circumstance. But no fee was paid prior to or at the time of filing of the revision application. Consequently the revision application filed by the applicant in breach of the above statutory condition cannot

be considered to have been filed properly. The said fee of Rs.1000/- was certainly paid subsequently on 20/02/2017 as per challan of Punjab National Bank submitted on 21/02/2017. But such late payment cannot be construed as compliance of the above Section and even if it is taken into account the revision application will be considered to have been filed properly on 20/02/2017 only when fee of Rs.1000/- was paid by which this application was hit by time limitation as revision application can be filed within 3 months of the communication of the Order-in-Appeal only which was received by the applicant on 04/10/2016 itself. Since the fee of Rs.1000/- was paid as late as on 20/02/2017 as against the receipt of the Order-in-Appeal on 04/10/2016, the revision application cannot be considered to have been filed properly and in time.

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


14.9.18
(R.P.Sharma)

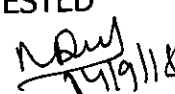
Additional Secretary to the Government of India

Mr. Vinay Gupta,
5228/1, New Shimla Puri,
Gali No.1, Near Dhaba Road,
Sabzi Mandi, Ludhiana

Order No. 179/18-Cus dated 14-9-2018

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. Shri S.S. Arora, Advocate, B-1/71, Safdarjung Enclave, New Delhi-110 029
5. PA to AS(RA)
6. Guard File
7. Spare Copy

ATTESTED

14/9/18
(NIRMALA DEVI)
Section Officer(RA)