

REGISTERED
SPEED POST



F.No. 375/95/B/2016-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

Date of Issue... 20/9/18

Order No. ¹⁷⁹~~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 129 DD of the Customs Act 1962 against the Order-in-Appeal No. CC(A)Cus/D-I/Air/599/2016 dated 30.06.2016, passed by the Commissioner of Customs (Appeals), NCH, Delhi.

Applicant : Shri Yogesh Thapar, Ludhiana, Punjab

Respondent : Commissioner of Customs (Appeals), NCH, Delhi.

ORDER


A Revision Application No.375/95/B/2016-RA dated 02.12.2016 is filed by Shri Yogesh Thapar, a resident of Ludhiana, Punjab (hereinafter referred to as the applicant) against the Order-in-Appeal No.CC(A)Cus/D-I/Air/599/2016 dated 30.06.2016, passed by the Commissioner of Customs (Appeals), NCH, New Delhi, whereby the applicant's appeal filed against the Order-in-Original has been rejected for not pre-depositing the amount @7.5% of the penalty of Rs.4,00,000/- as per Section 129E of the Customs Act, 1962.

2. The revision application is filed mainly on the grounds that the gold brought was meant for home consumption, gold is not prohibited goods, he has not contravened any legal provision, penalty on the applicant is excessive and they were not given reasonable time to pre-deposit the amount.

3. Personal hearing was held in this case on 01.08.2018. However, no one for the applicant as well as for the respondent availed the personal hearing and even no request for any other date of hearing for any genuine reason was also received from which it is implied that both the applicant and the respondent are not interested in availing the hearing in this case.

4. The Government has examined the matter and it is found from the Order-in-Appeal that the applicant's appeal before the first appellate authority is rejected solely on the ground that the applicant did not pre-deposit the amount @7.5% of the penalty amount as stipulated in section 129E as a pre-condition for the Commissioner (Appeals) to entertain any appeal. Non-payment of the said amount is not disputed by the applicant also in the revision application or during the personal hearing and it is not elaborated as to how their appeal could be entertained by the Commissioner (Appeals) when Section 129E itself categorically provides that Commissioner (Appeals) shall not entertain any appeal unless the appellant had deposited the amount at the rate of 7.5% of the duty or the penalty. Since the condition of pre-depositing the amount was not complied with, the rejection of his appeal by the Commissioner (Appeals) on this ground cannot be faulted by the Government.

5. Accordingly, no interference in the Order-in-Appeal is warranted and the Revision Application is rejected.


14.9.18
(R.P.Sharma)

Additional Secretary to the Government of India

Shri Yogesh Thapar
House No.4208, Street No.1,
Shivaji Nagar, Ludhiana.
Punjab

Order No. 178/18-Cus dated 14-9-2018

Copy to:

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

ATTESTED



(Ashish Tiwari)

Assistant Commissioner