F.No. 375/74/B/2016-RA

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F.No. 375/74/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.....

Order No. 183 /18-Cus dated 04-10-2018 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/Exp/598/2016 dated 24.6.2016, passed by the Commissioner of Customs (Appeals), NCH, New Delhi

Applicant : Mohd. Asjad, Dadheru Kalan, Muzaffarnagar, U.P.

Respondent : Commissioner of Customs, New Delhi

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ORDER

A Revision Application No.375/74/B/2016-R.A. dated 26/09/2016 is filed by Mohd. Asjad, a resident of VPO Dadheru Kalan, Muzaffarnagar, U.P. (hereinafter referred to as the applicant) against the OIA CC(A)CUS/D-I/Exp/598/2016 dated 24.6.2016, 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, confiscating gold bars of the value of Rs.1139847/- weighing 466.68 gms. was rejected.

2. The revision application has been filed by the applicant mainly on the grounds that the OIA is erroneous as the gold is freely importable, 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 13.7.2018, 30.7.18 and thereafter on the request of the applicant it was scheduled on 10.8.18. While the advocate of the applicant, Shri O.P.Kaushik, availed the hearing on 10.8.18 and reiterated the grounds of revision as mentioned above, no one appeared for the respondent and no reason for non-availment of the hearing is also received from which it is implied that the respondent is not interested in availing the personal hearing in this case.

4. The Government has examined the matter and it is observed at the outset that the revision application dated 01.6.16 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.180000/-, 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.

4.10.18

(R.P.Sharma)
Additional Secretary to the Government of India

Mohd. Asjad,
R/o VPO Dadheru Kalan, P.S. Charthawal,
Muzaffarnagar, U.P.

Order No. 183/18-Cus dated 04-10-2018

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 O.P.Kaushik, Advocate, Chamber No.H-1 Court Campus, Musaffarnagar (U.P.)
5. PA to AS(RA)
6. Guard File
7. Spare Copy

ATTESTED

(Ashish Tiwari)
Assistant Commissioner