

REGISTERED  
SPEED POST



F.No. 372/02/B/2017-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue... 9/10/18

Order No. 197/18-Cus dated 08-10-2018 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 129 DD of the Customs Act 1962 against the Order-in-Appeal No. KOL/CUS(Airport)/AA/309/2016 dated 8.12.2016, passed by the Commissioner of Customs (Appeals), Kolkata

Applicant : Mohd. Akram, Shamli, Distt. Muzaffar Nagar, U.P.

Respondent : Commissioner of Customs (Airport), NSCBI Airport, Kolkata

\*\*\*\*\*

**ORDER**

A Revision Application No.372/02/B/2017-RA dated 28.2.2017 is filed by Mohd. Akram, a resident of Shamli, Distt. Muzaffar Nagar, U.P. (hereinafter referred to as the applicant) against the Order-in-Appeal No. KOL/CUS(Airport)/AA/309/2016 dated 8.12.2016, passed by the Commissioner of Customs (Appeals), Kolkata, 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.2,50,000/- as per Section 129E of the Customs Act, 1962.

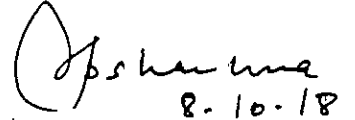
2. The revision application is filed mainly on the grounds that he is an illiterate person, he did not conceal the gold and the gold brought was meant for home consumption and the amount of Rs.18750/- @7.5% of the penalty of Rs.250000 has deposited subsequently on 28.2.2017.

3. Personal hearing was held in this case on 08.08.2018 and Shri Ravinder Wadhawan, 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 even no request for any other date of hearing for any genuine reason was also received from which it is implied that the respondent is 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 pre 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 and payment of the required amount after his appeal was rejected cannot redress the non-compliance of Section 129E of the Customs Act.

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

  
8.10.18

(R.P.Sharma)

Additional Secretary to the Government of India

Mohd. Akram,  
H.No.21/368, Mohalla Kazi Wara,  
Shamli, Distt. Muzaffar Nagar, U.P.

Order No. 197/18-Cus dated 08-10-2018

Copy to:

1. Commissioner of Customs (Port), 3<sup>rd</sup> Floor, Customs House, 15/1, Strand Road, Customs House, Kolkata-700001
2. Commissioner of Customs (Appeals), 3<sup>rd</sup> Floor, Customs House, 15/1, Strand Road, Customs House, Kolkata-700001
3. Additional Commissioner of Customs, AIU Cell, NSCBI Airport, Kolkata.
4. Shri Ravinder Wadhawan, Advocate, House No.70, 2<sup>nd</sup> Floor, Ramprastha Green Vaishali, Sector-7, Ghaziabad (UP)
5. PA to AS(RA)
6. Guard File.

*7 spare copy.*

ATTESTED

  
(Ashish Tiwari)  
Assistant Commissioner