

REGISTERED

SPEED POST



F.No. 380 / 16/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...11.12/18.

Order No. 218/2018-Cus dated 6-12-18 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 CUSTOMS ACT, 1962.

Subject : Revision Application filed under section 129DD OF THE CUSTOMS ACT, 1962 against the Order-in-Appeal No. KOL/CUS(Airport)AA/359/2017 dated 06.04.2017, passed by the Commissioner of Customs (Appeals), Kolkata-700052.

Applicant : Commissioner of Customs, Kolkata.

Respondent : Shri Shashikesh Maddeshia, Kolkata.

**ORDER**

A Revision Application F.No. 380/ 16/ B/ 2017- RA dated 13.06.2017 has been filed by the Additional Commissioner of Customs, NSCBI Airport, Kolkata (hereinafter referred to as the applicant) against the Commissioner (Appeals)'s Order No KOL/CUS(Airport)AA/350/2017 dated 06.04.2017 whereby the departmental appeal filed before him against the order of the Additional Commissioner of Customs is rejected as time barred.

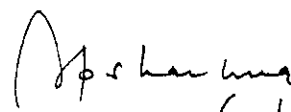
2. The applicant has filed the Revision Application mainly on the ground that Commissioner of Customs(Appeals) has not gone through the merit of the case and has rejected the departmental appeal erroneously on the technical ground of time limitation only.

3. A Personal Hearing was offered in the case on 13.09.2018. But no one appeared for the applicant and no request for any other date of hearing was also received from which it is implied that the applicant is not interested in availing this hearing.

4. The Government has examined the matter and it is observed that the Commissioner (Appeals) has rejected the departmental appeal as time barred on the ground that no power to condone any delay is provided under Section 129 D of the Customs Act under which the appeal was filed by the department before him involving delay of 110 days. In the revision

application, the above finding of the Commissioner (Appeals) that he is unable to condone the delay of 110 days has not been countered by the applicant in any manner and it is merely averred that time limitation is only a technical ground. However, government is unable to accept the above flimsy argument as time limitation is a substantiate ground and cannot be condoned by any one in absence of any authority of law. Therefore, the government finds that the applicant has failed to make out any case for warranting any interference in the order of the Commissioner(Appeals).

5. Accordingly the Revision Application is rejected.

  
6-12-18

(R.P.Sharma)

Additional Secretary to the Government of India

Additional Commissioner of Customs,  
Air Intelligence Unit Cell, NSCBI Airport,  
KOLKATA.

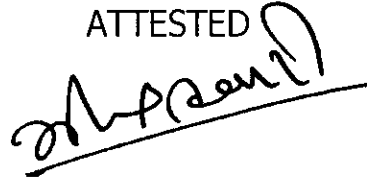
Order No. 2/8/18-Cus

dated 6-12-2018

Copy to:

1. Commissioner of Customs, Air Intelligence Unit Cell, NSCBI Airport, KOLKATA.
2. Commissioner of Customs (Appeals),15/1, Strand Road, Kolkata-700001.
3. Shri Shashikesh Maddeshia, S/o Shri Vijay Maddeshia, No.3 Gate, Motilal Colony, PO: Rajbari, Dum Dum, North 24 Parganas, Kolkata-700081(W.B.).
4. PS to AS(RA)
5. ~~Guard File.~~

ATTESTED



(Ashish Tiwari)

ASSISTANT COMMISSIONER(REVISION APPLICATION)