

REGISTERED
SPEED POST



F. No. 372/06/B/2017-R.A.
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.. 13/11/18

Order No. 22P/2018-Cus dated 10-12-2018 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI R.P. SHARMA, 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(A/P)/AA/03/2017 dt. 10.01.2017, passed by the Commissioner of Customs (Appeals), Kolkata.

Applicant : Sh. Sujit Bhowmik, S/o Sh. Harekrishna Bhowmik, Bhagabatipur, (Madhy O Dakshin Pada), Daspur, Paschim Medinapur- 721212.

Respondent: The Commissioner of Customs (Airport & Admn), N.S.C.B.I. Airport, Kolkata.

ORDER

A Revision Application no. 372/06/B/2017-R.A. dt. 31.03.2017 has been filed by Mr. Jagadish Ch. Jane for Mr. Sujit Bhowmik, a resident of Bhagabatipur, (Madhy O Dakshin Pada), Daspur, Paschim Medinapur- 721212, West Bengal against the Order-in-Appeal no. KOL/CUS(A/P)/AA/03/2017 dt. 10.01.2017, passed by the Commissioner of Customs (Appeals), Kolkata whereby the appeal of Mr. Sujit Bhowmik filed against the order of Joint Commissioner has been rejected.

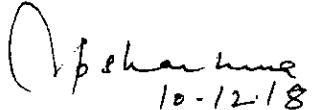
2. The Revision application is filed mainly on the grounds that gold ornaments are allowed to be imported under the Baggage Rules, there was no suppression as the gold ornaments were worn on the body of Mr. Sujit Bhowmik and the decisions in the cases of Samynathan Murugeasan [2009 (247) ELT 21 (Mad)] and Om Prakash Bhatia are not applicable to their case.

3. A personal hearing was offered on 04.10.2018. But no one availed the said hearing either for the applicant or the respondent. Further, no request of any other date of hearing was also received from which it is evident that they are not interested in availing the personal hearing and hence the Revision Application is being decided on the basis of available records.

4. The Government has examined the matter and it is observed at the outset that the Revision Application has been filed by Mr. Jagadish Ch. Jane by describing himself as the representative of the applicant. But Mr. Sujit Bhowmik, for whom the Revision Application is filed, has not given any authorization to Mr. Jagadish Ch. Jane who has filed the Revision Application. Therefore, there is no basis with Mr. Jagadish Ch. Jane to call himself the representative of Mr. Sujit Bhowmik and to file Revision Application for Mr. Sujit Bhowmik. Even verification part of the Revision Application declaring that what is stated in the Revision Application is true is also signed by the aforesaid Mr. Jagadish Ch. Jane and Mr. Sujit Bhowmik has not signed the verification. Thus, his declaration that whatever is stated in the Revision Application is true is not based on

any objective material and not even on the basis of any authority given by Mr. Sujit Bhowmik whose goods were confiscated by the Customs Authorities. Above all, authorization of Mr. Sujit Bhowmik to Mr. Jagadish Ch. Jane for filing the Revision Application or any reply in the matter was not submitted even after a letter dt. 25.07.2018 was written to Mr. Sujit Bhowmik by this office. Whereas under Section 129DD of the Customs Act, 1962, read with Section 129A of the Customs Act, 1962, the Revision Application can be filed before the Central Government only by a person aggrieved by an order passed by the Commissioner (Appeals) and accordingly only Mr. Sujit Bhowmik or his authorized representative could file Revision Application against the Order of the Commissioner (Appeals) if Mr. Sujit Bhowmik was really aggrieved. But since Mr. Jagadish Ch. Jane has neither been authorized by Mr. Sujit Bhowmik nor he can be considered to be an aggrieved party to the Commissioner (Appeals)'s order, he could not file the Revision Application under Section 129DD. Accordingly the aforementioned Revision Application signed and verified by Mr. Jagadish Ch. Jane cannot be considered to be a proper application under Section 129DD of the Customs Act, 1962.

5. In view of the above discussions, the Revision Application is rejected as non-maintainable.


10-12-18
(R.P. Sharma)

Additional Secretary to the Government of India

Sh. Sujit Bhowmik,
S/o Sh. Harekrishna Bhowmik,
Bhagabatipur, (Madhy O Dakshin Pada),
Daspur, Paschim Medinapur- 721212

GOI ORDER No. ^{229/18} Cus dt. 10-12-2018

Copy to-

- 1) The Commissioner of Customs (Airport & Admn), N.S.C.B.I. Airport, Kolkata.
- 2) The Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata-700001.
- 3) The Joint Commissioner of Customs, Air Intelligence Unit, N.S.C.B.I. Airport, Kolkata.
- 4) P.S. to A.S. (R.A.)
- 5) Guard file
- 6) Spare Copy

ATTESTED


10/12/18

(Ravi Prakash)

O.S.D. (R.A.)