

REGISTERED
SPEED POST



F.No. 375/02/B/17-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. 258 /18-Cus dated 27/12/2018 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.CHD-Excus-001/App/2014/16-17 dated 12.01.2017 passed by the Commissioner of Customs (Appeals), Chandigarh

Applicant : Mr. Balwan Singh, Panipat, Haryana

Respondent : Commissioner of Customs, Chandigarh

ORDER

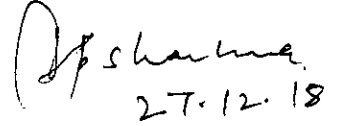
A Revision Application No. 375/02/B/17-RA dated 21.02.17 has been filed by Mr. Balwan Singh, a resident of Jagjivan Ram Colony, Panipat, Haryana (hereinafter referred to as the applicant) against the Order-in-Appeal No.CHD-Excus-001/App/2014/16-17 dated 12.01.2017, passed by the Commissioner of Customs (Appeals), Chandigarh, who has allowed the applicant to redeem the impugned goods on payment of redemption fine of Rs.42000/-.

2. The revision application has been filed mainly on the grounds that the applicant is illiterate person and he did not conceal the goods and the goods brought was meant for home consumption.

3. A personal hearing was fixed on 29.11.2018 and thereafter on the request of the applicant it was scheduled on 07.12.18. But it was not availed by the applicant and by the respondent and no request for any other date of hearing was also received from which it is implied that they are not interested in availing personal hearing in this case.

4. The Government has examined the matter and it is observed at the outset that the revision application dated 21.2.17 was not accompanied by a fee of Rs.200/- 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.200/- 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 less than Rs.1.00 lakh. Since in this case the amount of penalty is undisputedly less than Rs.1.00 lakh, a fee of Rs.200/- 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.


27.12.18

(R.P.Sharma)

Additional Secretary to the Government of India

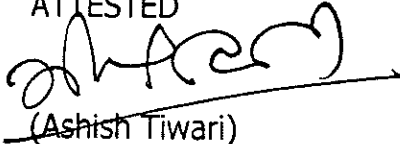
Mr. Balwan Singh,
H.No.412/227, Jagjivan Ram Colony,
Panipat-132103
Haryana

Order No. 259 /18-Cus dated 27/12/2018

Copy to:

1. Commissioner of Customs, Customs House, Central Revenue Building, The Mall-Amritsar (Pub.)-143001
2. Commissioner of Customs (Appeals), Central Revenue Bhavan, Plot No.19, Sector 17-C, Chandigarh
3. Deputy Commissioner of Customs, LCS, Attari Rail, Attari, Distt. Amritsar
4. PS to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (RA)