

REGISTERED
SPEED POST



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.No. 373/187/DBK/2021/6506

Date of Issue: ~~10.2021~~
16.11.2021

ORDER NO. 292/2021-CUS (SZ)/ASRA/MUMBAI DATED 12.10.2021
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS
ACT, 1962.

Applicant : M/s Best Fabrics
Prop. S. Vaidhyanathan
Chamiers Apartments,
61-62, Chamiers Road,
R.A.Puram, Chennai-600028

Respondent: Commissioner of Customs, Chennai-IV

Subject : Revision Application filed, under Section 129DD of the Customs
Act, 1962, against the Order-in-Original No. 76030/2020
passed by the Commissioner of Customs, Chennai-IV.

ORDER

This Revision Application has been filed by M/s Best Fabrics (hereinafter referred to as "the applicant"), Chamiers Apartments, 61/62, Chamiers Road, R.A. Puram, Chennai-600028 against the Order-in-Original No. 76030/2020 dated 14-09-2020 passed by the Commissioner of Customs Chennai-IV.

2. Government has carefully gone through the relevant case records available in case files, perused the impugned Order-in-Original. It is observed that the applicant is aggrieved by the Commissioner, Chennai-IV's OIO No. 76030/2020 dated 14 September 2020 and the Revision application is filed against the same. Government reproduces the text of Section 129DD here for easy reference:

"SECTION 129DD. Revision by Central Government.- (1) The Central Government may, on the application of any person aggrieved by any order passed under section 128A, where the order is of the nature referred to in the first proviso to sub-section (1) of section 129A, annul or modify such order..."

3. Government finds that an application under Section 129DD of the Customs Act, can be filed only against any order passed under section 128A i.e against an Order passed by Commissioner (Appeals). In this case they have filed appeal against Commissioner's Order-in Original and hence the same does not fall under the jurisdiction of this office. In the result, the revision applications filed by the Applicant are not maintainable under Section 129DD of the Customs Act, 1962.

4. In view of the above discussion, the Government is of the opinion that the issue involved in this case does not fall within the jurisdiction of this authority and the application is not maintainable for want of jurisdiction in terms of Section 129DD of the Customs Act, 1962.

5. In view of the above discussions, the revision applications filed by the Applicant are dismissed as non-maintainable due to lack of jurisdiction.

Shrawan
12/11/21

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 292/2021-CUS (WZ)/ASRA/Mumbai DATED 12.11.2021

To,
M/s Best Fabrics,
Chamiers Apartments,
61-62, Chamiers Road,
R.A.Puram, Chennai-600028.

Copy to:

1. The Commissioner of Customs, Chennai-IV Commissionerate, Customs House, No.60, Rajaji Salai, Chennai-600001.
2. Sr. P.S. to AS (RA), Mumbai
3. Guard file.
4. Notice Board.