

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. 371/12/DBK/2014-RA

4058

Date of issue: 02.06.2023

ORDER NO. 269/2023-CUS (WZ)/ASRA/MUMBAI DATED 31.05.2023
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. G.S. International

Respondent: Commissioner of Customs (Export) JNCH, Nhava Sheva

Subject : Revision Application filed, under Section 129DD of the Customs
Act, 1962, against the Order-in-Original No. 02/2013-14 dated
31-10-2013 passed by the Commissioner of Customs (Export)
JNCH, Nhava Sheva.

ORDER

This Revision Application has been filed by M/s. G.S. International (hereinafter referred to as "the applicant"), against the Order-in-Original No. 02/2013-14 dated 31-10-2013 passed by the Commissioner of Customs (Export) JNCH, Nhava Sheva, Raigad.

2. Government has carefully gone through the relevant case records available in case files and perused the impugned Order-in-Original. It is observed that the applicant is aggrieved by the Order-in-Original No. 02/2013-14 dated 31-10-2013 passed by the Commissioner of Customs (Export) JNCH, Nhava Sheva and the Revision application is filed against the same. Government observes that though the matter pertains to rejection of drawback claims, the instant Revision application is filed under 'Section 35EE of the Act'. However, viewing it as an inadvertent mistake, Government is considering the instant Revision application to have been filed under Section 129DD of the Customs Act, 1962.

3.1 Government observes that the said Section 129DD *ibid* reads as under:

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...

3.2 Government observes that the said Section 128A *ibid* reads as under:

128A Procedure in appeal. — (1) The Commissioner (Appeals) shall give an opportunity to the appellant to be heard if he so desires....

4. Government finds that an application under Section 129DD of the Customs Act,1962 can be filed only against an Order passed under section 128A ibid i.e. against an Order passed by the Commissioner (Appeals). In the instant case the applicant has filed Revision Application against an Order-in-Original passed by the Commissioner of Customs (Export) JNCH, Nhava Sheva, Raigad and hence the same does not fall under the jurisdiction of this office.

5. In view of the above discussion, the instant revision application filed by the applicant is dismissed as non-maintainable due to lack of jurisdiction in terms of Section 129DD of the Customs Act, 1962.


(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India.

ORDER No. 469/2023-CUS (WZ)/ASRA/Mumbai dated 31.8.23

To,
M/s. G. S. International,
2, Telwadi, Vithalwadi,
Opp. Champa Galli, Ground Floor,
Kalbadevi Road, Mumbai - 400 002.

Copy to:

1. The Commissioner of Customs (Export),
Jawaharlal Nehru Custom House,
Nhava Sheva, Raigad - 400 707.
2. Sr. P.S. to AS (RA), Mumbai
3. ~~Guard file.~~