REGISTERED SPEED POST



F.No. 375/28/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. 48/2018-CUS dated 2-4-2018 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI RAJPAL SHARMA, ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF CUSTOMS ACT, 1962.

SUBJECT

: Revision Application filed, under section 129DD of Customs Act, 1962 against the Order-in-Appeal No. CC(A)CUS/D-I/Import/239/2017 dated 21.06.2017 passed by Commissioner of Customs (Appeals), New Delhi.

APPLICANT

Shri Shyam Singh Yadav

RESPONDENT

Commissioner of Customs (Appeals), New Delhi

ORDER

Revision Application No. 375/28/B/17-RA dated 11/08/2017 has been filed by Shri Shyam Singh Yadav (hereinafter referred to as "applicant") against Order in Appeal No. CC(A)CUS/D-I/Import/239/2017 dated 21/06/2017, passed by the Commissioner of Customs (Appeals), New Delhi.

- 2. The brief facts leading to the present proceedings are that the applicant, vide Bill of Entry No. 8071705 dated 22.01.2015, imported live cartridges and ammunition of different specifications (hereinafter referred to as goods) falling under CTH 93062100 which are restricted goods as per Foreign Trade Policy and hence required a specific import license issued from DGFT. As the applicant failed to produce the original license before the proper officer of customs, these goods were seized by Customs. Later on, the adjudicating authority confiscated the seized goods and also imposed a penalty of Rs. 1,10,000/- on the applicant. The applicant's appeal before the Commissioner (Appeals) was also rejected vide the above mentioned Orderin-Appeal: Vide the instant revision application, the applicant has challenged the order of Commissioner (Appeals) on the ground that the Commissioner (Appeals) has failed to appreciate the fact that the license in question was issued to the applicant by the DGFT for importing of the goods but subsequently it was lost for which a FIR was also lodged with the police.
 - 3. Personal hearing was held on 05.03.2018 and the same was attended by the applicant's advocate, Shri Akshay Anand, who reiterated the grounds of revision already stated in the Revision Application. He further requested for giving a time of 3 weeks for providing additional submissions along with

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case laws supporting their case. However, no additional submission has been made by the applicant in this case even after the lapse of three weeks.

- 4. The Government has examined the matter and it is observed at the outset that it is not in dispute that the ammunitions were imported by the applicant as cargo and the above referred bill of entry was filed under section 46 of the Customs Act, 1962 for clearance of the same. Thus, the goods were not imported as baggage. Whereas, as per first proviso to Section 129A read with Section 129 DD of Customs Act, 1962, a revision application can be filed before the Government against the Order-in-Appeal if it relates to the issue of baggage, drawback of duty and short landing of the goods. But no such issue is involved in the above mentioned Order-in-Appeal and the dispute is regarding import of the ammunition as normal cargo. Therefore, the Government does not have jurisdiction to deal with the present revision Application.
- 5.— Accordingly, the Revision Application is rejected as not-maintainable before the Government.

(R.P.Sharma),

Additional Secretary to the Government of India

Mr. Shyam Singh Yadav, C-190, Scetion-44, Gautam Budh Nagar-201 301 (UP)

ORDER NO. 48/2018-CUS dated 2-4-2018

Copy to:-

- 1. The Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037:
- 2. The Commissioner (Appeals) New Customs House New Delhi.
- 3. Joint Commissioner of Customs, IGI Airport Terminal-3, New Delhi.
- 4. Mr. Akshay Anand & Sonam Nograth, 190 Patiala House Court New Delhi-110001.
- 5. PS to AS(RA)
- Guard File,
- 7. Spare copy.

ATTESTED

(Ravi Prakash)

OSD (REVISION APPLICATION)