

SPEED POST



**F. No. 372/54/B/2018—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. 2.2./3./2021.

Order No. 64/21-CUS dated 22-3-2021 of the Government of India, passed by Shri Sandeep Prakash, 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 (AIRPORT)/AA/98/2019 dated 01/06/2018 passed by Commissioner of Customs (Appeals), Kolkata.

Applicant: Mr. Santosh Kumar Singh, Kolkata.

Respondent: Commissioner of Customs (Airport & Administration),
Kolkata.

ORDER

A Revision Application No. 372/54/B/18—R.A. dated 31/08/2018 is filed by Mr. Santosh Kumar Singh, Kolkata (hereinafter referred to as applicant) against the Order-in-Appeal No. KOL/CUS (AIRPORT)/AA/995/2018 dated 01/06/2018 passed by Commissioner of Customs (Appeals), Kolkata wherein the applicant's appeal against Order-in-Original No. ASA NO. 3041/15(AIU) dated 15/09/2015 passed by Assistant Commissioner of Customs, Kolkata, has been rejected as time barred.

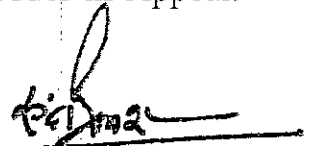
2. The revision application has been filed mainly on the grounds that the Commissioner (Appeals) has erred by rejecting the appeal on the issue of time-bar and not having considered the case on merits.

3. Personal hearing was granted on 22.03.2021. No one attended the hearing from the applicant's as well as respondent's side. The applicant has, through his authorized representative, filed written submissions dated 16.03.2021 wherein he has requested for decision in his case on the basis of available records as he did not want any personal hearing. Since no request for adjournment has been received from the respondent's side, the matter is taken up for disposal on the basis of facts available on records.

4. The Government has examined the matter. As per Section 128 of the Customs Act, 1962, an appeal has to be filed before Commissioner (Appeals) within 60 days from the date of communication of the impugned order. In terms of the Proviso to Section 128, the Commissioner (Appeals) may, if he is satisfied that the appellant

was prevented by sufficient cause from presenting the appeal within the aforesaid period of 60 days, allow it to be presented within a further period of 30 days. In the present case, the Order appealed against was received by the applicant herein on 24.09.2015 whereas the appeal was filed before the Commissioner (Appeals) on 14.12.2015. Thus, the appeal was filed before Commissioner (Appeals) after the normal period of limitation of 60 days and request for condonation of delay, showing sufficient cause, was not filed. The applicant has, at this stage, claimed that he could not file an appeal before Commissioner (Appeals) in time, as he was out of station due to his mother's ill health. But no documentary evidence has been produced to substantiate this claim. Thus, there is no infirmity in the impugned Order-in-Appeal.

5. The revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

Mr. Santosh Kumar Singh,
C/o Sh. Punam Chand Jain,
64, Burtolla Street,
Kolkata.

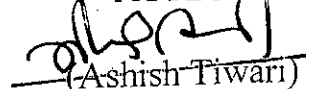
G.O.I. Order No. 64/21-Cus dated 22-3-2021

Copy to:-

1. Commissioner of Customs (Airport and Administration), Kolkata.
2. Commissioner of Customs (Appeals), Kolkata.
3. PA to AS (Revision Application)
4. Guard File

✓ spare copy.

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (R.A.)