

REGISTERED
SPEED POST



F. No. 375/27/DBK/2014-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. 20/6/18.

Order No. 71/2018-CUS dated 18/6/2018 OF THE GOVERNMENT OF INDIA, PASSED BY SHRI R.P. SHARMA, 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. CC(A)CUS/247/2014 dt. 31.03.2014, passed by the Commissioner of Customs (Appeals), New Delhi.

Applicant: M/s United Sanitations, No. 1258, M.I.E. Red Cross Road, Bahadurgarh, Haryana-124507.

Respondent: The Commissioner of Customs ICD, Tughlakabad, New Delhi.

ORDER

A Revision Application no. 375/27/DBK/2014-RA dt. 07.07.2014 has been filed by M/s United Sanitations, Bahadurgarh (hereinafter referred to as the applicant) against the Order-in-Appeal no. CC(A)CUS/247/2014 dt. 31.03.2014, passed by the Commissioner of Customs (Appeals), New Delhi whereby the applicant's appeal filed before him against the Order-in-Original of the Additional Commissioner of Customs, New Delhi ordering recovery of excess drawback along with interest by classifying the C.P. Bathroom fittings under chapter heading 84818020, confiscating the goods and imposing penalty etc. is rejected.

2. The Revision application has been filed mainly on the ground that the brass bathroom fittings were properly classified by them under Chapter Heading 74, accordingly they had claimed correct drawback of duty and the Commissioner (Appeals) has passed erroneous order upholding the Original order of the Additional Commissioner.

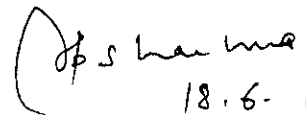
3. Personal hearings were offered in this case on 01.05.2018, 25.05.2018 and 13.06.2018. But the hearing was not availed by the applicant or the respondent. With regard to the first hearing date on 01.05.2018, the counsel of the applicant vide his letter dt. 01.05.2018 requested for adjournment on the ground that they had been provided the case files only recently and therefore required some more time to study the matter. Accepting his request, second hearing was scheduled on 25.05.2018. But they did not avail the hearing on 25.05.2018 also and instead adjournment was again requested for the reason that they had filed one RTI application dt. 09.05.2018 seeking some information which are pivotal for their case. Accordingly third hearing was fixed on 13.06.2018, but the counsel of the applicant requested for adjournment of this hearing also on the ground that the replies to their RTI have been received only recently and some more time is required to go through the bulky material. The applicant has not revealed any relevant detail of RTI information, but even if it is true it cannot be used to dilate the proceeding before the Government which is pending

for almost four years. Their failure to avail personal hearings on three occasions rather indicate that the applicant is just delaying the revisionary proceeding and is not interested in availing personal hearing. Hence, this matter is taken up for decision on the basis of available records.

4. The Government has examined the matter and it is observed at the outset that the Revision application filed by the applicant on 07.07.2014 was not accompanied by a fee of Rs. 1000/- even when the drawback amount involved in Revision application is more than Rs. 1 lakh. The applicant was also specifically requested by this office vide letter dt. 16.10.2014 to pay the fee of Rs. 1000/-, but the same remained unpaid until now.

5. As per Section 129DD (3) of the Customs Act, 1962, a Revision application is to be accompanied by a fee of Rs. 1000/- where the amount involved in the Revision application is more than Rs. 1 lakh. This requirement of payment of fee before or at the time of filing application is mandatory and no relaxation in this regard is provided under the aforesaid section or any other provision of the Customs Act, 1962. Thus if any Revision application is not accompanied by the specified amount of fee, such application cannot be considered as proper Revision application by virtue of the above mentioned Section 129DD (3) of the Customs Act, 1962. Since in this case the required fee of Rs. 1000/- has not been paid at all, the Revision application filed by the applicant in violation of the above stated legal provision cannot be considered by the Government.

6. Accordingly, the Revision application is rejected as non-maintainable without going into the merits of the case.


18.6.18

(R.P. Sharma)

Additional Secretary to the Government of India

M/s United Sanitations,
No. 1258, M.I.E. Red Cross Road, Bahadurgarh,
Haryana-124507.

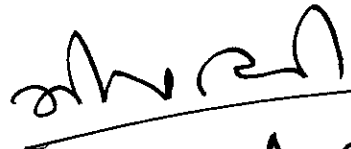
71/2018-Cus
GOI ORDER No. dt. 18/6/2018

Copy to-

- 1) The Commissioner of Customs ICD, Tughlakabad, New Delhi.
- 2) The Commissioner of Customs (Appeals), New Custom House, Near IGI Airport, New Delhi-110037.
- 3) The Additional Commissioner of Customs ICD, Tughlakabad, New Delhi.
- 4) P.S. to A.S.
- 5) Guard file
- 6) Spare Copy

ATTESTED

(Debjit Banerjee)
Sr. Technical Officer


A.C.