

SPEED POST



F.No. 372/70/DBK/2018-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. 26/7/21

Order No. 135/21-Cus dated 26-7-2021 of the Government of India passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. KOL/CUS(PORT)/AA/1707/2018 dated 03.09.2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Applicant : M/s MNR Exports Pvt. Ltd., Kolkata.

Respondent : The Commissioner of Customs (Ports), Kolkata.

ORDER

A Revision Application, bearing no. 372/70/DBK/2018-RA dated 06.12.2018, has been filed by M/s MNR Exports Pvt. Ltd., Kolkata (hereinafter referred to as the Applicant) against the Order-in-Appeal No. KOL/CUS(PORT)/AA/1707/2018 dated 03.09.2018 passed by the Commissioner of Customs (Appeals), Kolkata, vide which the appeal filed by the Applicant against the Order-in-Original No. KOL/CUS/AC/619/DBK/2013 dated 29.05.2013 has been rejected as time barred.

2. Brief facts of the case are that the Applicant availed drawback in respect of exports made against the 89 shipping bills, out of which the export proceeds were not realized/partly realized in respect of 31 shipping bill. Therefore, the original authority, vide Order-in-Original dated 29.05.2013, confirmed the demand of Rs. 7,39,063/- of the drawback paid, under Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. The Commissioner (Appeals) rejected the appeal of the Applicant as time barred.

3. The revision application has been filed on the grounds that the Order-in-Original was received by them on 1st June, 2013 whereas the appeal was filed on 31.07.2013, i.e., within the period of limitation of 60 days; that all documents evidencing realization of the export proceeds connected to all the 89 Shipping Bills had been submitted to the Original Authority and the Appellate Authority; and therefore the Order-in-Appeal cannot be sustained.

4. Personal hearings in the matter were fixed on 02.07.2021, 13.07.2021 & 23.07.2021. No one appeared for the Applicant and the respondent department. No request for adjournment has also been received. As sufficient opportunities have been granted, the matter is taken up for disposal based on records.

5. The Government has examined the matter. It is observed that the instant revision application is not accompanied by the revision application fee of Rs. 1000/-, as required under Section 129DD (3) of the Customs Act, 1962. The Court fee stamps of Rs. 5/- each are also not affixed. The impugned Order-in-Appeal is stated to have been communicated to the Applicant on 03.09.2018 whereas the instant RA has been filed on 06.12.2018, i.e., beyond the normal period of limitation of three months provided under sub-section (2) of Section 129DD. No application for condonation of delay, explaining the reasons for delay in filing the instant RA, has been filed. These issues have been raised for rectification with the Applicant vide letters dated 31.01.2019, 16.06.2021, 02.07.2021 & 13.07.2021. However, the Applicant has failed to comply.

6. In view of the above, the revision application is rejected.


(Sandeep Prakash)

Additional Secretary to the Government of India

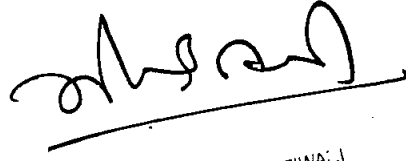
M/s MNR Exports Pvt. Ltd., Doshi Niketan,
1/3A, Ballygunge Place (East),
Kolkata- 700019.

Order No. 135/21-Cus dated 26-7-2021

Copy to:

1. The Commissioner of Customs (Preventive), Customs House, 3rd Floor, 15/1, Strand Road, Kolkata- 700001.
2. The Commissioner of Customs (Appeals), 3rd Floor, Custom House, 15/1, Strand Road, Kolkata – 700001.
3. PA to AS(RA)
4. Guard File
5. Spare Copy

ATTESTED



आशीष तिवारी / ASHISH TIWARI
सहायक आयुक्त/ Assistant Commissioner
केन्द्रीय वस्तु एवं सेवा कर, केन्द्रीय उत्पाद एवं सीमा शुल्क
CGST, Central Excise & Customs
राजस्व विभाग / Department of Revenue
वित्त मंत्रालय / Ministry of Finance
भारत सरकार / Government of India
नई दिल्ली / New Delhi