

REGISTERED
SPEED POST



F.No. 372/23/B/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..15/12/2020

Order No. 15/20-Cus dated 14/2-2020 of the Government of India passed by Shri Sandeep Prakash , Principal Commissioner & Additional Secretary to the Government of India, under Section 129DD of the Customs Act, 1962.

Subject : Revision Application filed under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. KOL/CUS (AIRPORT)/AA/616/2018 dated 15/03/2018 passed by the Commissioner of Customs (Appeals), Kolkata.

Applicant : Mr. Amjad Khan, Kolkata.

Respondent : Commissioner of Customs, Kolkata.

ORDER

A Revision Application No. 372/23/B/2018-RA dated 05.04.18 is filed by Shri Amjad Khan, Kolkata (hereinafter referred to as the applicant) against the Order in Appeal No. KOL/CUS (AIRPORT)/AA/616/2018 dated 15/03/2018 passed by the Commissioner of Customs (Appeals), Kolkata whereby the applicant's appeal for reduction of value of a TV brought by him from Bangkok has been rejected.

2. The revision application is filed mainly on the ground that the value of the TV set brought by him was arbitrarily assessed at Rs. 80,000/- and should be reduced as per the tax invoice produced by him. Consequential refund of customs duty paid should also be given to him.

3. A personal hearing was held on 11.12.2020 in virtual mode. Sh. Barinder Singh, Consultant, appeared for the applicant and reiterated the grounds of revision pleaded in their application. Upon being asked, he confirmed that there is no written evidence that the invoice was produced before the Baggage Officer at the time of clearance of the said TV. No protest or request for a speaking order was also filed immediately thereafter. However, considering that the invoice produced and VAT refund documents clearly corroborate their contention, the revision application may be allowed. No one appeared for the respondent.

4. On examination of the revision application, Commissioner (Appeals)'s order and the submissions of the Consultant on behalf of the applicant, it is observed that there is no evidence that the documents like the invoice and VAT refund receipt which are now being relied upon by the applicant to seek reduction of the value of TV, were presented before the Baggage officer of Customs. It is also fairly admitted that neither any protest was filed with the concerned customs authorities nor any request for a speaking order was made in this case.

5. In the light of the above facts, the Government observes that the Commissioner (Appeals) was justified in rejecting the appeal of the applicant and the impugned order-in-appeal does not warrant any interference.

6. The revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

Shri Amjad Khan,

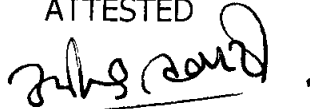
21-B/2, Broad Street, Ballygunj, Kolkata-700019

Order No. 15/20-Cus dated 14-12-2020

Copy to:

1. Commissioner of Customs, Kolkata.
2. Commissioner of Customs (Appeals), Kolkata.
3. Shri Barinder Singh, Consultant, 14, Hare Street, 1st Floor, Room No. 9, Kolkata-700001.
4. PA to AS(RA)
- ✓ 5. Guard File.

ATTESTED



(ASHISH TIWARI)

ASSISTANT COMMISSIONER(RA)