

SPEED POST



**F. No. 375/45/DBK/2021-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.....27/12/21

Order No. 304 /21-Cus. dated 27-12-2021 of the Government of India passed by Sh. Sandeep Prakash, 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-Original 01/Tech/2021 dated 10/02/2021 passed by the Commissioner of Customs (Prev.), Lucknow.

Applicant : M/s Yash Pakka Limited, Faizabad

Respondent : The Commissioner of Customs (Preventive), Lucknow.

ORDER

A Revision Application No. 375/45/DBK/2021-RA dated 30/09/2021 has been filed by M/s Yash Pakka Limited, Faizabad, (hereinafter referred to as 'the Applicant') against the Order-in-Original No. 01/Tech/2021 dated 10/02/2021 passed by the Commissioner of Customs (Preventive), Lucknow.

2. The Government observes that as per Section 129 DD of the Customs Act, a Revision Application is maintainable before the Central Government against "any order passed under section 128A, where the order is of the nature referred to in the first proviso to sub-section (1) of section 129 A". Section 128 A applies to the orders passed by the Commissioner (Appeals). Further, even in the first proviso to sub-section (1) of section 129 A, the jurisdiction of the Appellate Tribunal has been excluded in respect of any order referred to in Clause (b) thereof, i.e., "(b) an order passed by the Commissioner (Appeals) under section 128 A." Therefore, a revision application, under section 129 DD, is not maintainable against an order passed by the Commissioner in his original capacity. In the personal hearing held on 27/12/2021, in virtual mode, Shri Amit Awasthi, Advocate who appeared for the Applicant agreed with the aforesaid position and requested that the instant revision application may be permitted to be withdrawn with liberty to approach CESTAT. Ms. Niharika Latha, DC, who appeared for the Respondent Department, had no objection.

3. In view of the above, the revision application is dismissed as withdrawn with liberty to approach the appropriate forum, as per law.



(Sandeep Prakash)

Additional Secretary to the Government of India

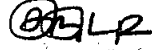
M/s Yash Pakka Ltd.
Yash Nagar, Darshan Nagar,
Faizabad - 224125.

Order No. 304/21-Cus. dated 27-12-2021

Copy to:

1. The Commissioner of Customs (Preventive), 5th Floor, Kendriya Bhawan Sector-H, Aliganj, Lucknow-226024.
2. Sh. Amit Awasthi, Advocate, 7/116-A, H-1, 1st Floor, Radhey Apartment, Swaroop Nagar, Kanpur-208002.
3. PS to AS(RA).
4. ~~Guard File.~~
5. Spare Copy.

ATTESTED



(लक्ष्मी राघवन)
(Lakshmi Raghavan)
अनुभाग अधिकारी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi