

**'SPEED POST'**



F. No. 375/01/B/2020-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue. 08/02/22

Order No. 38/2022-Cus dated 08-02-2022 of the Government of India passed by Sh. Sandeep Prakash, Principal Commissioner & Additional Secretary to the Government of India under Section 129DD of the Custom Act, 1962.

Subject : Revision Application filed under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. CC(A)Cus/D-I/Airport/295/2017 dated 14.08.2017, passed by the Commissioner of Customs (Appeals), New Delhi.

Applicant : Mrs. Meenaz Ashraf, Srinagar.

Respondent : The Commissioner of Customs, Airport & General, New Delhi

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**ORDER**

A Revision Application No. 375/01/B/2020-RA dated 02.01.2020, alongwith application for condonation of delay, has been filed by Mrs. Meenaz Ashraf, Srinagar (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CC(A)Cus/D-I/Airport/295/2017 dated 14.08.2017, passed by the Commissioner of Customs (Appeals), New Delhi. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, rejected the appeal filed by the Applicant herein against the Order-in-Original No. 97/2015 dated 12.03.2015 on the grounds that pre-deposit, under Section 129E of the Customs Act, 1962, has not been deposited.

2. Briefly stated, the Applicant herein arrived from Dubai at IGI Airport, New Delhi, on 24.08.2014. She was intercepted near exit gate of arrival hall after she had crossed the Customs green channel. On her personal search, five cut pieces of gold bars, totally weighing 1846 grams and valued at Rs. 48,16,676/-, were recovered. She had declared 'Nil' in the Column 9 of the disembarkation slip. In her statement recorded, under Section 108 of the Customs Act, 1962, the Applicant stated that the gold bars recovered from her possession were purchased by her from Dubai; that she had no invoice/bills for purchase of the same; that she had imported the gold bars to sell to earn profit; that she had tried to clear clandestinely to save Customs duty; and that she admitted her mistake of not declaring the gold at the red channel. The Additional Commissioner of Customs, vide aforesaid Order-in-Original dated 12.03.2015, ordered absolute confiscation of the seized gold bars under Sections 111(d), 111(i), 111(j), 111(l) & 111(m) of the Customs Act, 1962 and imposed penalty of Rs. 6,00,000/- on the Applicant under Sections 112 & 114AA of the Act, ibid. The appeal filed by the Applicant herein has been rejected, vide the impugned Order-in-Appeal dated 14.08.2017.

3. The instant revision application has been filed, mainly, on the grounds that the amount of pre-deposit given by her to her previous Lawyer was not deposited by the Lawyer; that import of gold is not prohibited; and, therefore, gold may be allowed to be redeemed/re-exported and personal penalty may be set aside or token penalty may be imposed. The condonation of delay has been sought for a period of 730 days on the grounds that the Applicant herein had a Lawyer who did not deposit the pre-deposit amount before filing the appeal before the Commissioner (Appeals) and also did not inform her about dismissal of her appeal.

4. Personal hearing in, virtual mode, was held on 04.02.2022. Sh. D.S. Chadha, Advocate appeared for the Applicant and reiterated the contents of the RA. No one

appeared for the Respondent department nor any request for adjournment has been received. Therefore, the matter is taken up for final disposal based on records.

5. On examination of the relevant case records, it is observed that the impugned Order-in-Appeal dated 14.08.2017 was issued on 17.08.2017 whereas the revision application has been filed only on 21.02.2020, admittedly with a delay of 730 days. As per sub-section (2) of the Section 129DD of the Customs Act, 1962, an application under sub-section (1), i.e., revision application can be made within 3 months from the date of communication of the order against which the application is being made. However, proviso to said sub-section (2) provides discretion to the Government to allow an application to be presented within a further period of 3 months if the Government is satisfied that the Applicant was prevented by sufficient cause from presenting the application within the normal period of 3 months. In the present case, the revision application has been filed much beyond the condonable period of 03 months. Hence, the Government acting as a statutory authority under Section 129DD of the Customs Act, 1962, cannot condone this delay, which is beyond the statutorily provided condonable period.

6. The revision application is rejected as barred by limitation.

  
(Sandeep Prakash)

Additional Secretary to the Government of India

Mrs. Meenaz Ashraf,  
D/o Mohd. Ashraf,  
R/o – Hawal Akhoon Sahib Islamia College,  
Srinagar, Jammu & Kashmir – 190002.

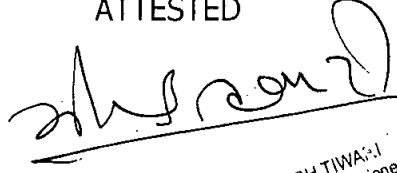
Order No. 38/2022-Cus dated 08-02-2022

Copy to:

1. The Commissioner of Customs (Appeals), New Custom House, Delhi-110037.
2. The Commissioner of Customs, Airport & General, IGI Airport, Terminal-3, New Delhi – 110037.
3. Sh. D.S. Chadha, Advocate, 92, GF Block V, Eros Garden, Faridabad – 121009.
4. PA to AS(RA).

- ✓ 5. Guard File.
- 6. 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