

SPEED POST



F.No. 375/22-24/B/2020-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 23/03/22

Order No. 34-36/22-Cus dated 23-03-2022 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 Orders-in-Appeal Nos. CC(A)Cus/D-I/Air/428/19-20 dated 08.11.2019 and CC(A)Cus/D-I/Air/845/19-20 dated 22.11.2019 passed by the Commissioner of Customs (Appeals), NCH, New Delhi.

Applicants : (1) Sh. Imtiyaz Peer Mohd. Sodawala Tamboli, Mumbai.
(2) Sh. Faiyaz Peer Mohd. Tamboli, Mumbai.
(3) Sh. Mohammed Ali Hasan Shaikh, Mumbai.

Respondent : Commissioner of Customs, IGIA, New Delhi.

ORDER

Three Revision Applications bearing Nos. 375/22-24/B/2020-RA all dated 31.01.2020 have been filed by Sh. Imtiaz Peer Mohd. Sodawala Tamboli, Sh. Faiyaz Peer Mohd. Tamboli and Sh. Mohammed Ali Hasan Shaikh, Mumbai (hereinafter referred to as the Applicant-1, Applicant-2 and Applicant-3, respectively) against the Orders-in-Appeal No. CC(A)Cus/D-I/Air/428/19-20 dated 08.11.2019 and CC(A)Cus/D-I/Air/845/19-20 dated 22.11.2019 passed by the Commissioner of Customs (Appeals), NCH, New Delhi. Commissioner (Appeals) has upheld the Orders-in-Original No. 340/AS/JC/2017 and 341/AS/JC/2017, both dated 22.08.2019, passed by the Joint Commissioner of Customs, IGI Airport, New Delhi.

2. Personal hearing was granted on 09.02.2022, 02.03.2022 and 23.03.2022. None appeared for either of the parties. No request for adjournment has also been received. Since sufficient opportunities have been granted, the matter is taken up for disposal based on records.

3. The Government has carefully examined the case and it is observed that the revision applications are not accompanied by a fee of Rs. 1000/-. As per sub-Section (3) of Section 129DD of the Customs Act, 1962, a revision application "shall be accompanied" by a fee of Rs. 1000/- when the amount of duty, penalty etc. levied by any customs officer is more than Rs. 1 lakh. The payment of fee is, thus, a mandatory requirement. In

the present case, the Applicants have failed to fulfill this mandatory requirement despite being advised to do so vide letters dated 09.06.2020, 25.01.2022, 11.02.2022 and 10.03.2022.

10. In view of the above, the revision applications are rejected.


(Sandeep Prakash)

Additional Secretary to the Government of India

(1) Sh. Imtiyaz Peer Mohd. Sodawaia Tamboli
R/o. Road No. 228/230, khatiza Bai
Mansion, R.No.19, 3rd floor, Mohd
Umar kokil marg, Masjid Bunder (W)
Mumbai 400009

(2) Mr. Faiyaaz Peer
Mohd. Tamboli,
R/o. Road No. 228/230, khatiza Bai
Mansion, R.No.19, 3rd floor, Mohd
Umar kokil marg, Masjid Bunder (W)
Mumbai 400009

(3) Mr. Mohammed Ali Hasan Shaikh,
R/o Qureshi Nagar, Farook Chawl,
R.No. 02, near Samsuddin Challi,
Kurla^(E), Mumbai 400070

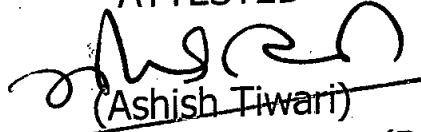
Order No. 94-96 /22-Cus dated 23-03-2022

Copy to:

1. The Commissioner of Customs, IGIA, New Delhi.

2. The Commissioner of Customs (Appeals), NCH, New Delhi.
3. PA to AS(RA).
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ATTESTED



(Ashish Tiwari)

Assistant Commissioner (RA)