

REGISTERED
SPEED POST



F.No. 375/47/B/2020-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHICAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue. 11/4/22

Order No. 133/2022-Cus dated 11-04-2022 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 filed under section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. CC(A)Cus/D-I/Air/583/2018 dated 07.12.2018, passed by the Commissioner of Customs (Appeals), NCH, New Delhi.

Applicant : Ms. Chanrotha Thay, Cambodia.

Respondent : Commissioner of Customs, IGI Airport, New Delhi.

ORDER

A Revision Application No.375/47/B/2020-RA dated 25.08.2020 has been filed by Ms. Chanrotha Thay, Cambodia (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CC(A)Cus/D-I/Air/583/2018 dated 07.12.2018, passed by the Commissioner of Customs (Appeals), NCH, New Delhi. Commissioner (Appeals), vide the above-mentioned Order-in-Appeal, has rejected the appeal of the Applicant, against the order- in-Original No.03/Adjn./2015 dated 11.05.2015 passed by the Additional Commissioner of Customs, IGI Airport.

2. Brief facts of the case are that the Applicant arrived, on 18.09.2014, from Kuala Lumpur at IGI Airport, New Delhi and was intercepted near exit gate of arrival hall after she had crossed Customs Green Channel. She was enquired whether she was carrying any dutiable goods to which she replied in negative. She had declared "Nil" in Col. 9 of her customs declaration form for "Total value of goods imported" and marked "No" against Co. 10. On search of her person, two gold Kadas, collectively weighing 530 grams and valued at Rs. 12,93,200/-, were recovered. She admitted to have not declared the Gold Kadas intentionally to the customs authorities to evade customs duty, in her statement dated 19.09.2014, tendered under Section 108 of Customs Act, 1962. The original authority confiscated the gold Kadas with an option to redeem the same on payment of Rs. 2 Lakhs as redemption fine, along with applicable customs duty. A penalty of Rs. 2 Lakhs was also imposed of the Applicant. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), who, vide the impugned OIA, has rejected the appeal.

3. The revision application has been filed, mainly, on the grounds that the gold Kadas were not gold but constituted gold jewellery which should have been allowed as gold is not a prohibited item.

4. Personal hearing was fixed on 18.02.2022, 28.03.2022 and 11.04.2022. None appeared for either side nor any request for adjournment has been received. Since sufficient opportunities have been granted, the matter is taken up for disposal based on records.

5. The Government has examined the matter carefully. At the very outset, 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 issue has been raised for rectification with the Applicant, repeatedly, vide letters dated 09.11.2020, 03.02.2022, 28.02.2022, 14.03.2022 and 28.03.2022. However, the Applicant has failed to comply.

5.2 Sub-section (3) of the Section 129 DD reads as under:

"An application under sub-section (1) shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall be accompanied by a fee of, -

(a) two hundred rupees, where the amount of duty and interest demanded, fine or penalty levied by an officer of customs in the case to which the application relates is one lakh rupees or less;

(b) one thousand rupees, where the amount of duty and interest demanded, fine or penalty levied by an officer of customs in the case to which the application relates is more than one lakh rupees." (emphasis supplied).

On a plain reading of the above said provision, it is clear that the payment of fee is mandatory. Thus, the instant revision application, which is not accompanied by fee, cannot be entertained.

6. In view of the above, the revision application is rejected ^{as} non-maintainable. ^{big}


(Sandeep Prakash)

Additional Secretary to the Government of India

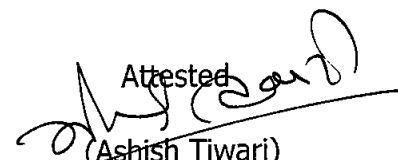
Ms. Chanrotha Thay,
C/o Sh. P. K. Singhrani, Advocate,
12/334, Vivek, New MIG Colony, Bandra (E), Mumbai-400 051

Order No. 137/22-Cus dated 11-04-2022

Copy to:

1. The Commissioner of Customs, IGIA, New Delhi.
2. Commissioner of Customs (Appeals), NCH, New Delhi.
3. PS to AS(RA)
4. ☒ Guard File.
5. Spare Copy

Attested


(Ashish Tiwari)

Assistant Commissioner (RA)