

SPEED POST



F. No. 375/08/B/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. 18/05/22

Order No. 143/22-Cus dated 18-05-2022 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-Original No. 182/ADJ/2020 dated 08.10.2020 passed by the Commissioner of Customs (Airport & General), New Delhi.

Applicant : Sh. Yuvraj Singh, Jhansi.

Respondent : Commissioner of Customs (Airport & General.), New Delhi.

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ORDER

A Revision Application No. 375/08/B/2021-RA dated 22.01.2021, has been filed by Sh. Yuvraj Singh, Jhansi (hereinafter referred to as the Applicant) against the Order-in-Original No. 182/ADJ/2020 dated 08.10.2020 passed by the Commissioner of Customs (Airport & General), New Delhi.

2. The case relates to seizure of mobile phones worth Rs. 30,03,782/- from the baggage of the Applicant which were confiscated by the original authority and were allowed to be released on a redemption fine of Rs. 6,50,000/- along with applicable customs duty etc. A penalty of Rs. 6,50,000/- was also imposed on the Applicant.

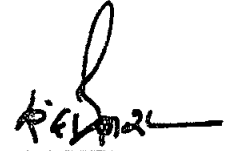
3. The revision application has been filed on the grounds that there was no green channel violation; that the mobile phones so imported were old and used; that the goods were of perishable nature and should have been released on payment of duty; and that penalty imposed is on a higher side.

4. Personal hearing was held on 17.05.2022, in virtual mode. Sh. Amit Kumar Attri, Advocate, appeared for the Applicant and reiterated the contents of the RA. Upon being pointed out that the impugned Order is an Order passed by the Commissioner in his original capacity and hence revision is not maintainable, Sh. Attri submitted that in such an eventuality they may be granted liberty to approach CESTAT.

5. The Government has carefully examined the matter. At the outset, it is observed that in the present case, the revision application has been filed against the Order passed by the Commissioner of Customs in original capacity. Section 129DD of the Customs Act, 1962 provides that a revision application can be filed against an order passed under Section 128A "where the order is of the nature referred to in the first proviso to sub-section (1) of Section 129A". Section 128A relates to the Orders-in-Appeal passed by the Commissioner (Appeals). Hence, a revision

application is not maintainable against the Orders passed by the Commissioner in original capacity.

6. In view of the above, the revision application is rejected as non-maintainable. The Applicant is at a liberty to take recourse to appellate remedy before the appropriate forum, as per law.



(Sandeep Prakash)

Additional Secretary to the Government of India

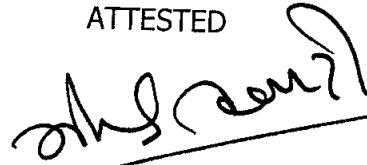
Sh. Yuvraj Singh,
S/o Sh. Govind Krishna Narayan,
R/o 741/A1, Narayan Bagh Road, Kadam Ka Bagh,
Shivaji Nagar, Jhansi, UP-284 001.

Order No. 143/2022-Cus dated 18-05-2022

Copy to:

1. The Commissioner of Customs (Airport & General), New Custom House, New Delhi.
2. Sh. Amit Attri, Advocate, Chamber No. 952, Patiala House Court, New Delhi-110 001.
3. PA to AS(RA)
4. ~~Guard File.~~
5. Spare Copy

ATTESTED



(Ashish Tiwari)

Assistant Commissioner(RA)