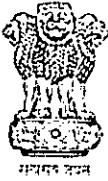


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F.No. 375/12/B/2016-RA
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., 8 WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue...7/9/18

Order No. 136/18-Cus dated 4-9-2018 of the Government of India passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application filed, under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. CC(A)CUS/D-I/Air/1940/2015 dated 19.10.2015 passed by the Commissioner of Customs (Appeals), New Delhi

Applicant : Mr. Parvez Alam, Baghonwali Patti Bast, Muzaffar Nagar, U.P.

Respondent : Commissioner of Customs, NCH, New Delhi

ORDER

A Revision Application No.375/12/B/2016-R.A. dated 01/02/2016 is filed by Mr. Parvez Alam, Baghonwali Patti Bast, Muzaffar Nagar, U.P. (hereinafter referred to as the applicant) against the OIA No.CC(A)CUS/D-I/Air/1940/2015 dated 19.10.2015, passed by the Commissioner of Customs (Appeals), New Delhi, whereby the applicant's appeal filed against the Order of the Additional Commissioner of Customs, IGI Airport, New Delhi was rejected.

2. The Revision Application has been filed mainly on the ground that the applicant was eligible to import gold on concessional rate of duty under Notification No.12/2012-Cus dated 17.3.2012 and the Commissioner (Appeals) has erroneously rejected their appeal by not considering their above claim.

3. A personal hearing was fixed on 22/6/2018 and the same was availed by Shri S.S.Arora, Advocate, for the applicant who reiterated the above grounds of revision. However, no one appeared for the respondent and no request for any other date of hearing was also received from which it is implicit that the respondent is not interested in availing the personal availing.

4. The Government has examined the matter and it is observed at the outset that the revision application dated 1.2.16 was not accompanied by a fee of Rs.1000/- which was required to be paid in this case as per Section 129DD(3) of the Customs Act, 1962. As per this Section a fee of Rs.1000/- is mandatorily to be accompanied along with the revision application 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 Rs.1.00 lakh. Since in this case the amount of fine and penalty are undisputedly more than Rs.1.00 lakh, the fine and penalty being Rs.200000/- and Rs.200000/- respectively, a fee of Rs.1000/- was required to be paid before revision application was filed. But no fee was paid prior to filing of the application and consequently the revision application filed by the applicant in breach of the above statutory condition cannot be considered to have been filed properly and no authority has been empowered to condone non

compliance of this condition. The said fee of Rs.1000/- was, however, paid subsequently on 16.8.16 as per challan of Punjab National Bank produced during the personal hearing. But such late payment is not permitted under above Section and even if it is taken into account, the revision application will be considered to have been filed properly on 17.8.16 only when fee of Rs.1000/- was paid by which this application was badly hit by time limitation as revision application can be filed within 3 months of the communication of the Order-in-Appeal only which was received by the applicant on 4.11.15 itself. No request for condonation of the delay in this case has been made by the applicant and even otherwise the delay of more than 3 months cannot be condoned by the Government in any circumstance. Since the fee of Rs.1000/- was paid as late as on 16.8.16 as against the receipt of the OIA on 4.11.15, the revision application cannot be considered to have been filed properly and in time.

5. Accordingly, the revision application is rejected as non maintainable for the above discussed reason.

(Signature)
4.9.18
(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Parvez Alam
R/o V.P.O. Baghonwali Patti Bast,
Muzaffar Nagar, U.P.

Order No. 136/18-Cus dated 4-9-2018

Copy to:

1. Commissioner of Customs, IGI Airport Terminal-3, New Delhi-110037
2. Commissioner of Customs (Appeals), New Custom House, New Delhi
3. Additional Commissioner of Customs, IGI Airport, Terminal-3, New Delhi-110037
4. Shri S.S.Arora, Advocate, B.1/71 Safdarjung Enclave, New Delhi-110029
5. PA to AS(RA)
6. Guard File
7. Spare Copy

ATTESTED
(Signature)
(Ashish Tiwari)
Assistant Commissioner