

REGISTERED
SPEED POST



F.No. 375/78/B/2016-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...7/9/18

Order No. 148/18-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/141/2016 dated 15.3.2016, passed by the Commissioner of Customs (Appeals), New Delhi

Applicant : Mr. Gaurav Paul, NIT, Faridabad

Respondent : Commissioner of Customs, NCH, New Delhi

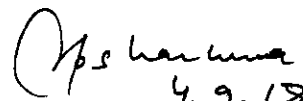
ORDER

A Revision Application No.375/78/B/2016-R.A. dated 27.09.2016 is filed by Mr. Gaurav Paul, a resident of NIT Faridabad (hereinafter referred to as the applicant) against the OIA No. CC(A)CUS/D-I/Air/141/2016 dated 15.3.2016, 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 by the applicant with a request to set aside the Order-in-Appeal dated 15.3.16, passed by the Commissioner of Customs (Appeals), New Delhi ordering absolute confiscating gold articles for the reason that gold is not the prohibited goods.
3. The hearing was held on 16/7/2018 and Shri B.L.Yadav, Consultant, appeared for the hearing on behalf of the applicant who reiterated the above ground of revision and also produced the copy of various decisions relied upon in their revision application.
4. The Government has examined the matter and it is observed at the outset that as per Section 129DD(3) of the Customs Act, 1962 the revision application filed by the applicant on 27.9.16 was required to be accompanied by a fee of Rs.1000/- as the amount involved in this revision application is undoubtedly more than Rs.1.00 lakh on account of personal penalty of Rs.225000/- imposed by the original adjudicating authority on the applicant which is subsequently upheld by the Commissioner (Appeals) also in his Order. Payment of the said fee of Rs.1000/- was a statutorily mandated condition and the Government or any other authority is not authorized to relax such non-payment of fee in any circumstance. But in this case, a PNB challan dated 27.9.16 was only accompanied with the application. Non-payment of the remaining fee of Rs.800/- in this case was even pointed out by the Section Officer (RA) to the applicant vide her letter No.375/78/B/2016-R.A. dated 05.10.2016. But despite of that letter full fee of Rs.1000/- was not paid. Consequently, the present revision application filed in

contravention of Section 129DD(3) cannot be considered to have been filed properly before the Government.

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


4.9.18
(R.P.Sharma)

Additional Secretary to the Government of India

Mr. Gaurav Paul,
H.No.1H-95,
NIT Faridabad-121001

Order No. 148/18-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. PA to AS(RA)
- ✓ 5. Guard File
6. Spare Copy

ATTESTED

(Ashish Tiwari)
Assistant Commissioner