

Annexure

Information as required under section 4(1) of Right to Information Act may be updated in the website for this unit.

Revisionary Authority:-

The Central Government, in its capacity as Revisionary Authority under the Customs Act, the Central Excise Act, the Inland Air Travel Tax (IATT) Rules 1989 and Foreign Travel Tax (FTT) Rules 1979, has been vested with powers of Revision against application filed by any person aggrieved by any order passed by Commissioner of Customs and/or Central Excise (Appeals) in certain cases. In order to discharge this duty, the Revision Application Wing (R.A.WING) has been set-up. It is headed by a Joint Secretary to Government of India who passes the Orders-in-Revision on behalf of the Government. For the said purpose, the Joint Secretary is assisted by one Under Secretary and two Senior Technical

2. Status of unit

The Central Government exercising powers of Revision is a Tribunal * under Article 136 of the Constitution of India.

* The status of Tribunal has been accorded to the Central Government, in its capacity as Revisionary Authority, under the Customs Act, 1962, by the Hon'ble Supreme Court in the case of Indo-China Steam Navigation Co. Ltd. V. Jasjit Singh, Additional Collector of Customs, Calcutta and others reported in [1983-(013)-ELT-1392-SC]

The Constitution of India

PART V

THE UNION

CHAPTER IV.- THE UNION JUDICIARY

136. Special leave to appeal by the Supreme Court

(1) Notwithstanding anything in this Chapter, the Supreme Court may, in its discretion, grant special leave to appeal from any judgment, decree, determination, sentence or order in any cause or matter passed or made by any court or tribunal in the territory of India.

(2) Nothing in clause (1) shall apply to any judgment, determination, sentence or order passed or made by any court or tribunal constituted by or under any law relating to the Armed Forces.

3. Jurisdiction

The jurisdiction of the Central Government for Revision under the Customs Act, the Central Excise Act, the Inland Air Travel Tax (IATT) Rules 1989 and Foreign Travel Tax (FTT) Rules 1979 has been delineated by the exclusion clauses under section 129A(1) of the Customs Act and 35B(1) of the Central Excise Act and by Rule 13 of the Inland Air Travel Tax (IATT) Rules and Rule 15 of the Foreign Travel Tax (FTT) Rules. The Central Government entertains Revision Applications filed against the Orders-in Appeal passed by the Commissioner of Customs and/or Central Excise (Appeals), in the cases relating to:

- CUSTOMS
- CENTRAL EXCISE
- I.A.T.T.
- F.T.T.

Customs- jurisdiction

- (a) Any goods imported or exported as baggage;
- (b) Any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India, or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at the destination;
- (c) Payment of drawback as provided in Chapter X and the rules made thereunder:

Central Excise - jurisdiction

- (a) A case of loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory, or from one warehouse to another or during the course of processing of the goods in a warehouse or in storage, whether in a factory or in a warehouse;
- (b) A rebate of duty of excise on goods exported to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India;
- (c) goods exported outside India (except to Nepal or Bhutan) without payment of duty;

IATT - jurisdiction

- (a) Payment of Inland Air Travel Tax.

FTT - jurisdiction

- (a) Payment of Foreign Travel Tax.

Limitation

The time period stipulated for filing the Revision Application in cases relating to

- CUSTOMS
- CENTRAL EXCISE
- F.T.T.
- I.A.T.T.

Customs -limitation

A Revision Application shall be made within three months from the date of the communication to the applicant of the order against which the application is being made:

Provided that the Central Govt. may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of three months, allow it to be presented within a further period of three months.

Central Excise - limitation

A Revision Application shall be made within three months from the date of the communication to the applicant of the order against which the application is being made:

Provided made the Central Govt. may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of three months, allow it to be presented within a further period of three months.

FTT - limitation

The Revision Application shall be made within six months from the date of communication to the applicant of the order against which the application is being made:

Provided that the Central Government may, if it is satisfied that the applicant was prevented by sufficient cause for presenting the application within the aforesaid period of six months, allow it to be presented within a further period of six months.

IATT - limitation

The Revision Application shall be made within six months from the date of communication to the applicant of the order against which the application is being made:

Provided that the Central Government may, if it is satisfied that the applicant was prevented by sufficient cause for presenting the application within the aforesaid period of six months, allow it to be presented within a further period of six months.

5. Locations

The Revision Application Wing is located in HUDCO Vishala Bldg., 14, B-Wing, 6th Floor, BHIKAJI CAMA PLACE, New Delhi-1100066. The visitor is advised to report at the Reception office on the 6th floor of the same building for obtaining the entry pass.

6. Contact in the unit

Name of officer_____	Designation	Phone no.
• Shri. Dinesh Kacker,	Joint Secretary	26177599
• Shri. B.S. Meena	Under Secretary	26177345
• Shr. R. S. Meena	Senior Technical Officer	26177345
• Shri.R.L.Meena	Senior Technical Officer	26177336
• Shri.D..S .Sharma	Section officer	26177346

7.Registration

Procedure for registration of the Revision Application relating to

- CUSTOMS
- CENTRAL EXCISE
- F.T.T.
- I.A.T.T.

Where to submit ?

Customs- registration of R. A

- a. The Revision Application to the Central Government shall be in Form No. C.A.-8
- b. The grounds of revision application and the form of verification, as contained in Form C.A.-8 shall be signed by the specified person.
- c. Where the Revision Application is signed by the authorised representative of the applicant, the documents authorising such representative to sign and appear on behalf of the applicant shall be appended to such revision application.
- d. The revision application in Form No. C.A.-8 , including the statement of facts and the grounds of application , shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely
 - (i) order passed by the Commissioner of Customs (Appeals) under section 128 of the Customs Act ; and
 - (ii) decision or order passed by the Customs Officer which was the subject- matter of the order referred to in clause (i)
- e. The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any arguments or narrative and such grounds should be numbered consecutively.
- f. The application 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 under the T.R.6 challan .
- g. In case of delay in filing of the application , an application for condonation of delay shall be submitted along with supportive documents / evidence , If any.

Specified Person

(a) In the case of an individual , by the individual himself or where the individual is absent from India , by the individual concerned or by some person duly authorised by him in this behalf and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or any other person competent to act on his behalf ;

(b) in the case of a Hindu undivided family , by the *karta* and , where the *Karta* is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of

such family;

(c) in the case of a company or local authority , by the principal officer thereof;

(d) in the case of a firm , by any partner thereof, not being a minor ;

(e) in the case of any other association , by any member of the association or the principal officer thereof ; and

(f) in the case of any other person, by that person or some person competent to act on his behalf.

Central Excise - registration of R. A.

- a. The Revision Application to the Central Government shall be in Form No. E.A.-8
- b. The grounds of revision application and the form of verification, as contained in Form E.A.-8 shall be signed by the specified person.
- c. Where the Revision Application is signed by the authorised representative of the applicant, the documents authorising such representative to sign and appear on behalf of the applicant shall be appended to such revision application.
- d. The revision application in Form No. E.A.-8 , including the statement of facts and the grounds of application , shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely
 - a. order referred to in the first proviso to sub-section (1) of section 35B of the Central Excise Act ; and
 - b. decision or order passed by the Central Excise Officer which was the subject- matter of the order referred to in clause (i)
- e. The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any arguments or narrative and such grounds should be numbered consecutively.
- f. The application shall be accompanied by a fee of –
 - a. two hundred rupees , where the amount of duty and interest demanded, fine or penalty levied by any central excise officer 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 any central excise officer in the case to which the application relates is more than one lakh rupees under the T.R.6 challan
- g. In case of delay in filing of the application , an application for condonation of delay shall be submitted along with supportive documents / evidence , if any.

Specified Person

(a) In the case of an individual , by the individual himself or where the individual is absent from India , by the individual concerned or by some person duly authorised by him in this behalf and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or any other person competent to act on his behalf ;

(b) in the case of a Hindu undivided family , by the *karta* and , where the

Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family;

(c) in the case of a company or local authority , by the principal officer thereof;

(d) in the case of a firm , by any partner thereof, not being a minor ;

(e) in the case of any other association , by any member of the association or the principal officer thereof ; and

(f) in the case of any other person, by that person or some person competent to act on his behalf.

F.T.T.- registration of R. A

- a. The Revision Application to the Central Government shall be in Form No. C.A.-8
- b. The grounds of revision application and the form of verification, as contained in Form C.A.-8 shall be signed by the authorised representative .
- c. Where the Revision Application is signed by the authorised representative of the applicant, the documents authorising such representative to sign and appear on behalf of the applicant shall be appended to such revision application.
- d. The revision application in Form No. C.A.-8 , including the statement of facts and the grounds of application , shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely
 - (i) order passed by the Commissioner of Customs (Appeals) under Rule 13 of the Foreign Travel Tax Rules , 1979 ; and
 - (ii) decision or order passed by the Customs Officer which was the subject- matter of the order referred to in clause (i)
- e. The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any arguments or narrative and such grounds should be numbered consecutively.
- f. In case of delay in filing of the application , an application for condonation of delay shall be submitted along with supportive documents / evidence , if any.

I.A.T.T.- registration of R. A.

- g. The Revision Application to the Central Government shall be in Form No. C.A.-8
- h. The grounds of revision application and the form of verification, as contained

in Form C.A.-8 shall be signed by the authorised representative .
- i. Where the Revision Application is signed by the authorised representative of the applicant, the documents authorising such representative to sign and appear on behalf of the applicant shall be

appended to such revision application.

- j. The revision application in Form No. C.A.-8 , including the statement of facts and the grounds of application , shall be filed in duplicate and shall be accompanied by an equal number of copies of the following documents, namely
 - (i) order passed by the Commissioner of Customs (Appeals) under Rule 11 of the Inland Air Travel Tax Rules , 1989 ; and
 - (ii) decision or order passed by the Customs Officer which was the subject- matter of the order referred to in clause (i)
- k. The form of application shall be in English (or Hindi) and shall set forth, concisely and under distinct heads, the grounds of application without any arguments or narrative and such grounds should be numbered consecutively.
- l. In case of delay in filing of the application , an application for condonation of delay shall be submitted along with supportive documents / evidence , if any.

Where to submit?

Revision Application relating to CUSTOMS / CENTRAL EXCISE / I.A.T.T. / F.T.T.

1. The revision application in Form No. C.A.-8 or E.A.-8 shall be presented to the Under Secretary, Revision Application Wing, Ministry of Finance, Department of Revenue, 4th floor Jeevan Deep Building, Parliament Street, New Delhi-110001, or sent by registered post addressed to the said Under Secretary.
2. The Revision Application sent by registered post as stated above shall be deemed to have been submitted on the date on which it is received in the office of the said Under Secretary

Forms-on Line

Revision application forms :

Customs Form No. C.A.- 8

I.A.T.T.

F.T.T.

Central Excise Form No.E.A. - 8

[FORM NO.C.A. -8

Form of Revision Application to the Central Government under Section 129DD of the Customs Act, 1962 / Rule 13 of the FTT Rules , 1979 / Rule 11 of the IATT Rules , 1989

1. Revision Application No.....of.....

2. Name and address of the applicant :

3. Designation and address of the authority passing the order against which the revision application is filed :

4. The number and date of the order :

5. Date of communication of the order :

6. Designation and address of the authority :

against which the order has been passed by the Commissioner (Appeals)

7. Address to which notices/communications :

may be sent to the applicant

8. Whether duty or penalty, if any, has been :

deposited (a copy/extract of the challan\ account current, as the case may be, under which the deposit is made, shall be furnished)

8A, Whether the appellant wishes to be heard:

9. Reliefs claimed in application

(i)

(ii) (etc)

Statement of facts

Ground of application

9.Relevant Acts and Rules

- The Customs Act , 1962
- The Customs (Appeals) Rules, 1982
- The Central Excise Act, 1944
- The Central Excise Rules , 1944
- The chapter V of the Finance Act , 1979 and the Foreign Travel Tax Rules , 1979

The chapter V of the Finance Act , 1989 and the Inland Air Travel Tax Rules , 1989

10. The unit is maintaining all record manually and also catalogued properly to provide information related to the unit .

11. Name , designation and other particular of Central public information officer and Assistant Receipt and Dispatch officer of this unit as below:-

Name :- Shri. R.L. Meena
Designation :- CPIO (R.A. Unit)

Name :- Shri. D.S. Sharma
Designation:- AR &D

Address:-Room No. 611and 606, 6th Floor
14 ,B-Wing ,Hudco Vishala Bldg.
Bhikaji Cama place,New Delhi-110066.

12 For Other information of the unit under section section 4(1) of the RTI Act-2005, the website of Ministry of Finance ,Department of revenue(Head quarter) may be referred.

13. Disclaimer

While all attempts have been made to ensure the correctness and suitability of information under our control and to correct any errors brought to our attention, no guarantee can be given as to the correctness or suitability of that information or any linked information presented, referenced, or implied. All critical information should be independently verified.