



सत्यमेव जयते

न्यायालय मुख्य आयुक्त विकलांगजन
COURT OF CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES
विकलांगजन सशक्तिकरण विभाग / Department of Empowerment of Persons with Disabilities
सामाजिक न्याय और अधिकारिता मंत्रालय / Ministry of Social Justice and Empowerment
भारत सरकार / Government of India

Case No.: 5649/1141/2016

Dated: 20.02.2017
DispatchNo.....

In the matter of :

Shri Nav Kumar Awasthi, D 806
407/109, Rani Katra Chowk,
Lucknow,
Uttar Pradesh

..... Complainant

Versus

Deptt. of Revenue, D 807
(Through the Joint Secretary (TRU)),
Tax Research Unit,
Room No. 146-G, TRU,
Ministry of Finance,
North Block,
New Delhi – 110 001

..... Respondent

Date of Hearing : 23.12.2016

Present :

1. Shri Nav Kumar Awasthi - Complainant
2. Shri Gheelani Basha K.S.M., Technical Officer (TRU) - On behalf of Respondent

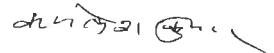
ORDER

The above named complainant, a deaf and dumb person, filed a complaint dated 20.12.2015 under the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995, hereinafter referred to as the Act, regarding exemption from Custom Duty in respect of Automotive Noise Finder-331.

2. The complainant submitted that he had ordered the Automotive Noise Finder – 331 from Aliexpress.com. The shipment was through DHL, Delhi. The DHL sent him duty paper for paying the duty tax and informed him that the duty tax will not be an exempted as they have already paid the tax to the government. He spoke to the dealer through which he ordered Automotive Noise Finder-331 to inform them that the machine is in Delhi and it is being stopped by the Custom Department. The complainant requested for an inquiry against this act and for an exemption of the duty tax.

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3. The Deptt. of Revenue, Ministry of Finance vide letter No. 332/04/2014-TRU dated 05.09.2014 has stated that the hearing aids, being in the nature of assistive listening device for the disabled are exempt from Basic Customs Duty [SI. No. 488 of notification No. 12/2012- Customs, dated 17.03.2012], Additional Duty of Customs (SAD) [SI. No. 1 of notification No. 21/2012- Customs, dated 17.03.2012], Education Cess and Secondary & Higher Education Cess.
4. The matter was taken up with the respondent under Section 59 of the Act vide this Court's letter dated 12.02.2016.
5. The Respondent vide letter no. 354/87/2016-TRU dated 31.08.2016 reiterated their earlier submission that various assistive listening devices, rehabilitation aids and other specified goods for disabled are exempt from Basic Customs Duty (BCD). The Automotive Noise Finder – 331 which the complainant has imported is not covered in the said list of exempted goods.
6. Upon considering the respondent's reply dated 31.08.2016 and complainant's email/letter dated 20.12.2015 and 07.04.2016, a hearing was scheduled on 23.12.2016.
7. During the hearing, the complainant reiterated his earlier submission that he had ordered the Automotive Noise Finder – 331 from Aliexpress.com. The shipment was through DHL. The complainant was asked to submit form no. 39 duly filled for duty tax to DHL, Delhi. As the complainant could not take delivery of the machine within 30 days, his machine was destroyed by DHL.
8. After hearing the parties and perusal of the record available on the file, there does not seem any violation of provisions of Persons with Disabilities Act, 1995.
9. The case is disposed off accordingly.



(Dr. Kamlesh Kumar Pandey)
Chief Commissioner
for Persons with Disabilities