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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India**
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F. No.195/29/WZ/2020 | 150

Date of Issue: 12.01.2023

ORDER NO. 04/2023-CX (WZ) /ASRA/Mumbai DATED 10.01.2023
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL
EXCISE ACT, 1944.

Applicant : M/s Piramal Glass Private Limited,
ONGC Road, Tarsadi Village,
Kosamba, Dist. Surat - 394120.

Respondent : Commissioner of CGST & Central Excise, Surat
Commissionerate, New Central Excise Building, Chowk
Bazar, Surat - 395001.

Subject : Revision Application filed under Section 35EE of the
Central Excise Act, 1944 against the Order-in-Appeal No.
CCESA - SRT (APPEALS) / PS-101 /2020-21 dated
30.09.2020 passed by the Commissioner, Central Excise
& CGST Appeals, Surat.

ORDER

The subject Revision Application has been filed by M/s Piramal Glass Private Limited (here-in-after referred to as 'the applicant') against the Order-in-Appeal dated 30.09.2020 passed by the Commissioner, Central Excise & CGST Appeals, Surat which decided an appeal filed by the applicant against the Order-in-Original dated 29.05.2020 passed by the original Adjudicating Authority, which in turn decided rebate claims filed by the applicant.

2. Brief facts of the case are that the applicant had filed rebate claims in respect of goods exported by them under Rule 18 of the Central Excise Rules, 2002. The original authority sanctioned the rebate to the extent of duty payable on the FOB value and rejected the rebate of the excess amount paid by the applicant. The issue was contested by the applicant before the Commissioner (Appeals) and then the Revisionary Authority, who vide Order dated 20.09.2019 ordered that such excess amount has to be allowed as re-credit to the Cenvat credit of the applicant. However, on applying for the same, the original authority rejected the claim of the applicant under Section 142(3) of the CGST Act, 2017. Aggrieved, the applicant preferred appeal before Commissioner (Appeals) resulting in the impugned Order-in-Appeal, which, has upheld the order of the original authority. Aggrieved, the applicant filed the subject Revision Application.

3. The applicant was granted personal hearing on 09.11.2022. Shri Mehul Jivani, C.A. from M/s S.S. Gupta, Chartered Accountant, appeared on behalf of the applicant and submitted that they were withdrawing this application as it had become infructuous. They also submitted a letter dated 08.11.2022 wherein it was informed that the applicant had been granted the refund subsequent to filing of the Revision Application and hence wished to withdraw the subject Revision Application.

4. In light of the request of the applicant, Government allows the subject Revision Application to be withdrawn, the same stands disposed of as withdrawn.

Shrawan
10/1/23

(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. ~~01~~/2023-CX (WZ) /ASRA/Mumbai dated 01.01.2023

To,

M/s Piramal Glass Private Limited,
ONGC Road, Tarsadi Village,
Kosamba, Dist. Surat – 394120.

Copy to:

1. Commissioner of CGST & Central Excise, Surat Commissionerate, New Central Excise Building, Chowk Bazar, Surat – 395001.
2. Commissioner, Central Excise & CGST Appeals, Surat, 3rd floor, Magnus Mall, Althan Bhimrad Canal Road, Near Atlanta Shopping Mall, Althan, Surat – 395 017.
3. Sr. P.S. to AS (RA), Mumbai.
4. Notice Board.