

REGISTERED
SPEED POST



F.No.195/599/2013-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.....1/8/13.....

ORDER NO. 1080/13-Cx DATED 01-08-2013 OF THE GOVERNMENT OF INDIA,
PASSED BY SHRI D. P. SINGH, JOINT SECRETARY TO THE GOVERNMENT OF INDIA,
UNDER SECTION 35 EE OF THE CENTRAL EXCISE ACT, 1944.

SUBJECT : Revision Application filed under Section 35 EE of the
Central Excise Act, 1944 against the orders-in-appeal
No. 02 (RDN) ST/JPR-I/2013 dated 07.01.2013
passed by Commissioner of Customs & Central
Excise (Appeals-I) Jaipur

APPLICANT : Shri Suresh Chand S/o Shri Rameshwar Dayal
Sharma, Village & Post Office Tehla, Tehsil Rajgarh,
District Alwar

RESPONDENT : Assistant Commissioner of Central Excise, Alwar

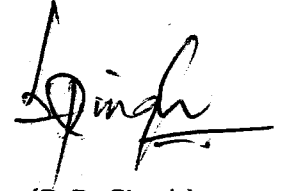
ORDER

This revision application is filed by Shri Suresh Chand S/o Shri Rameshwar Dayal Sharma, Village & Post Office Tehla, Tehsil Rajgarh, District Alwar, against the order-in-appeal No. 02 (RDN) ST/JPR-I/2013 dated 07.01.2013 passed by Commissioner of Customs & Central Excise (Appeals-I) Jaipur.

2. The order-in-appeal relate to confirmation of demand of service tax not paid on Business Auxiliary Service as defined under Section 65(19) of Finance Act, 1994. As per first proviso to Section 35 B(1) of Central Excise Act, 1944, read with Section 35 EE, the revision application against said order-in-appeal does not lie before Central Government. The appeal against said order-in-appeal lie before CESTAT as per section 35 B(1) of Central Excise Act, 1944. Therefore, said revision application is not maintainable for lack of jurisdiction. The applicant is at liberty to approach appropriate legal forum for seeking relief as per law.

3. The revision application thus stands dismissed as non-maintainable for lack of jurisdiction.

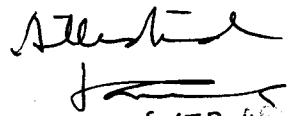
4. So ordered.



(D.P. Singh)

Joint Secretary (Revision Application)

Shri Suresh Chand
S/o Shri Rameshwar Dayal Sharma,
Village & Post Office Tehla, Tehsil Rajgarh,
District Alwar
Rajasthan



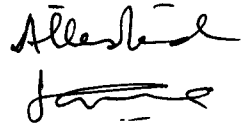
(टी. आर. आर्य / T.R. Arora)
अधीक्षक, आर.ए / Superintendent RA
वित्त मंत्रालय, (राजस्व विभाग)
Ministry of Finance, (Deptt. of Re-
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi

195/599 | 2013

Order No. 1080 /13-Cx dated 01-01-2013

Copy to:

1. Commissioner of Central Excise (Appeals), Central Excise Jaipur-I, NCRB, Statue Circle, Jaipur -3 02005
2. The Assisant Commissioner, Central Excise Division, Surya Nagar, Alwar (Rajasthan)
3. PA to JS(RA)
4. Guard File.
5. Spare Copy



(T.R. Arya)
Superintendent (Revision Application)