



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre,
Centre - I, Cuffe Parade,
Mumbai-400 005

F.No.195/769/13-RA / 18

Date of Issue 05.04.2018

ORDER NO. 108/2018-CX (WZ) / ASRA / MUMBAI/ DATED 28.3.2018 OF THE GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA , PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s. Fichem.

Respondent : Commissioner (Appeals-II), Central Excise, Mumbai.

Subject : Revision Application filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. US/111/RGD/2013 dated 29.04.2013 passed by the Commissioner (Appeals-II), Central Excise, Mumbai.



ORDER

The instant Revision Application is filed by M/s. Fichem, Ahmedabad (hereinafter referred to as "the applicant") against the Order-in-Appeal No. US/111/RGD/2013 dated 29.04.2013 passed by the Commissioner (Appeals-II), Central Excise, Mumbai.

2. The issue in brief is that the applicant, a Merchant exporter had filed a Rebate Claim under the provisions of Rule 18 of Central Excise Rules 2002 read with Notification No.19/2004-CE(NT) dated 06.09.2004 amounting to Rs.2,42,874/- in respect of goods exported by them. The Adjudicating Authority vide Order in Original No. 618/2011-12 dated 27.07.2011 sanctioned the said rebate claim of Rs. 2,42,874/-.

3. Being aggrieved by the said Order-in-Original, the department filed appeal before Commissioner (Appeals) Mumbai-II. Commissioner (Appeals) vide Order in Appeal No. US/176/RGD/12 dated 15.03.2012 decided the case in favour of department.

4. Being aggrieved with the said Order-in-Appeal, the applicant filed Revision Application (Revision Application No.195/507/12-RA) against Order in Appeal No. US/176/RGD/12 dated 15.03.2012 under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various Grounds.

5. Meanwhile, after issuance of Order in Appeal No. US/176/RGD/12 dated 15.03.2012 the applicant was issued a show cause notice dated 19.01.2012, proposing recovery of the rebate amount of Rs.2,42,874/-, erroneously sanctioned and refunded to them vide Order in Original No. No. 618/2011-12 dated 27.07.2011 alongwith the interest under Section 11 AB /11 AA of the Central Excise Act, 1944 and also proposing to impose the penalty under Rule 27 of Central Excise Rules, 2002.

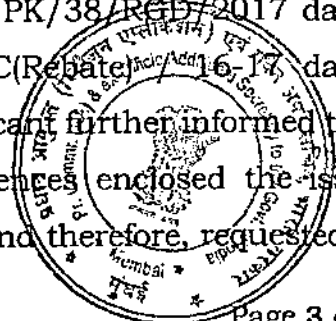


6. Additional Commissioner, Central Excise, Raigad vide Order in Original No. Raigad/ADC/09/12-13 dated 07.05.2012 confirmed demand of erroneously sanctioned rebate amount of Rs.2,42,874/- with interest and imposed a penalty of Rs. 5000/- under Rule 27 of Central Excise Rules, 2002.

7. Being aggrieved by the aforesaid Order-in-Original, the applicant filed appeal before Commissioner of Central Excise (Appeals-II) Mumbai. Commissioner (Appeals-II) vides Order in Appeal No. US/111/RGD/2013 dated 29.04.2013 upheld the Order in Original No. Raigad/ADC/09/12-13 dated 07.05.2012 and dismissed applicant's appeal.

8. Being aggrieved with the impugned Order-in-Appeal, the applicant filed the present Revision Application (bearing No. 195/769/13-RA) against Order in Appeal No. US/111/RGD/2013 dated 29.04.2013 under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various Grounds.

9. A personal hearing in the matter was fixed on 16.03.2018, however, the applicant did not appear for the hearing and thereafter vide letter dated 27.03.2018, informed that their Revision Application (No.195/507/12-RA) filed against the Order in Appeal (No. US/176/RGD/12 dated 15.03.2012) was disposed off by the Revisionary Authority by way of remand, vide Order No. 33/2016-CX dated 05.02.2016 and thereafter this order was routed through number of authorities and again they had to file an appeal before the Commissioner (Appeals). The applicant in his letter dated 27.03.2018 further informed that Commissioner (Appeals) after hearing them passed the Order judicially in their favour and thereafter AC (Rebate) Raigad paid the entire amount of refund alongwith interest and credited in their account. The applicant enclosed the copy of Order in Appeal No. PK/38/RGD/2017 dated 17.02.2017 and Order in Original No. 1405 / AC(Rebate) Raigad dated 04.08.2016 to his letter dated 27.03.2018. The applicant further informed that in the light of the facts submitted above and evidences enclosed the issue involved has been finally settled by the department and therefore, requested to



treat the revision application which is pending before the Central Government as withdrawn from their side.

10. Government notes that the applicant has himself requested for withdrawal of the present Revision Application vide letter dated 27.03.2018 in view of the issue being finally settled by the department. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No.195/769/13-RA. The Revision Application is dismissed as withdrawn.

11. So, ordered.

(Handwritten Signature)
28/3/18

(ASHOK KUMAR MEHTA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 108/2018-CX (WZ) /ASRA/ DATED 28-3-2018

True Copy Attested

To,

M/s Fichem,
Sagar, Near Sahajanand College,
Opp. Stock Exchange,
Ahmedabad, 380 015.

(Handwritten Signature)
28/3/18
एस. आर. हिरुलकर
S. R. HIRULKAR
(A-C)

Copy to:

1. The Commissioner, CGST & Central Excise Commissionerate, Belapur.
2. The Commissioner (Appeals), CGST & Central Excise, Raigad.
3. The Deputy Commissioner (Rebate), CGST & Central Excise, Belapur
4. Sr. P.S. to AS (RA), Mumbai.
5. Guard File.
6. Spare Copy.

