



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

F.No.195/402/13-RA | 5

Date of Issue 09.04.2018

ORDER NO. 109/2018-CX (WZ) / ASRA / MUMBAI/ DATED 28-03-2018 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. Orgo-Chem (Guj.) Pvt. Ltd.

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/39 /RGD/2013 dated 31.01.2013 passed by the Commissioner (Appeals-II), Central Excise, Mumbai.



ORDER

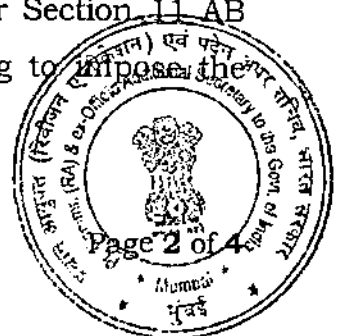
The instant Revision Application is filed by M/s. Orgo-Chem (Guj.) Pvt. Ltd. Surat, (hereinafter referred to as "the applicant") against from the Order-in-Appeal No. US/39 /RGD/2013 dated 31.01.2013 passed by the Commissioner (Appeals-II), Central Excise, Mumbai.

2. The issue in brief is that the applicant, an 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.4,84,354/- in respect of goods exported by them. The Adjudicating Authority vide Order in Original No. 662/2011-12 dated 27.07.2011 sanctioned the said rebate claim of Rs. 4,84,354/-.

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/187/RGD/12 dated 21.03.2012 decided the case in favour of department.

4. Being aggrieved with the said Order-in-Appeal, the applicant filed Revision Application (Revision Application No.195/515/12-RA) against Order in Appeal No. US/187/RGD/12 dated 21.03.2012 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/187/RGD/12 dated 21.03.2012 the applicant was issued a show cause notice dated 19.01.2012, proposing recovery of the rebate amount of Rs.4,84,354/- erroneously sanctioned and refunded to them vide Order in Original No. 662/2011-12 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.



5. Additional Commissioner, Central Excise, Raigad vide Order in Original No. Raigad/ADC/10/12-13 dated 07.05.2012 confirmed demand of erroneously sanctioned rebate amount of Rs. 4,84,354/- with interest and imposed a penalty of Rs. 5000/- under Rule 27 of Central Excise Rules, 2002.

6. 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/39/RGD/2013 dated 31.01.2013 dismissed the applicant's appeal for non compliance as per Section 35 F of the Central Excise Act, 1944, as the applicant failed to pay pre-deposit of 25% of the duty confirmed, ordered vide pre-deposit order No. US/Stay/01/RGD/2013 dated 15.01.2013 within the time stipulated therein.

7. Being aggrieved with the impugned Order-in-Appeal, the applicant filed the present Revision Application (bearing No. 195/402/13-RA) against Order in Appeal No. US/39/RGD/2013 dated 31.01.2013 under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various Grounds.

8. 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 28.03.2018, informed that their Revision Application (No.195/515/12-RA) filed against the Order in Appeal (No. US/187/RGD/12 dated 21.03.2012) was allowed by the Revisionary Authority vide Order No. 228/2014-CX dated 02.05.2014. The applicant attached the copy of the said order to his letter dated 28.03.2018. The applicant in his letter dated 28.03.2018 further informed that they had filed revision application for the very same amount of Rs. 4,84,354/- which has already been finalized by the Revisionary Authority at New Delhi and as such it appears that nothing remains to be decided now and in light of the clarification as above, revision application which is pending before the Central Government may please be treated as withdrawn from their side and further requested to close the issue.



9. Government notes that the applicant has himself requested for withdrawal of the present Revision Application vide letter dated 28.03.2018 in view of the issue being settled by the by the Revisionary Authority vide Order No. 228/2014-CX dated 02.05.2014. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No.195/402/13-RA. The Revision Application is dismissed as withdrawn.

10. So, ordered.

*Ashok Kumar Mehta*  
28/3/18

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

ORDER No. 109/2018-CX (WZ) /ASRA/ DATED 28-03-2018.

To,

M/s Orgo Chem (Guj.) Pvt. Ltd.,  
1<sup>st</sup> Floor, Green Villa, Jyoti Studio Compound,  
Kennedy Bridge, Nana Chowk.,  
Mumbai, 400 007.

**True Copy Attested**

*S. R. Hirulkar*  
5/11/18  
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.

