

REGISTERED

SPEED POST



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

F.No.195/1131-1133/12-RA | 385

Date of Issue 30.11.2017

ORDER NO. 12-14/2017-CX (WZ) / ASRA / MUMBAI/ DATED 30.11.2017
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. Unique Pharmaceutical Laboratories.

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

Subject : Revision Application filed, under Section 35EE of the
Central Excise Act, 1944 against the Order-in-Appeal
No. US/379 to 381/ RGD /2012 dated 11.06.2012
passed by the Commissioner of Central Excise (Appeals-
II), Mumbai.

ORDER

The instant Revision Application is filed by M/s. Unique Pharmaceutical Laboratories, (hereinafter referred to as "the applicant") against from the Order-in-Appeal No.US/379 to 381/RGD/2012 dated 11.06.2012.

2. The issue in brief is that the applicant filed appeals Orders-in-Original No, (i) ----/11-12/DC (Rebate)/Raigad dated 02.11.2011 (ii) 1816/11-12/DC (Rebate)/Raigad dated 19.01.2012 and (iii) 1929/11-12/DC (Rebate)/Raigad dated 28.01.2012 passed by the Deputy Commissioner of Central Excise, (Rebate), Raigad, partly rejecting the rebate claims to the tune of Rs.2,971/-, Rs.3,76,405/-and Rs.54,475/- respectively on the ground that the assessable value is higher than the FOB value and the assessable value includes freight and insurance charges which are not part of transaction value as per Section 4 of Central Excise Act, 1944 and the rebate claim is restricted to the FOB value. In the appeal F.No.V2(A)232/RGD/2012 - the rebate is rejected on the ground that the rebate of duty paid on free samples having no commercial value cleared for export is not admissible in turns of provision to Notification No.10/2004-CENT) dated 6.9.2004.

3. Being aggrieved by the said Order-in- Original, applicant filed appeal before Commissioner (Appeals), who upheld the Orders as far as duty involved on the difference in FOB value and ARE-1 value was concerned and also rejected applicant's contention relating to rebate on free samples.

4. Being aggrieved with the impugned Order-in-Appeal, the applicant has filed this Revision Application under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various Grounds.

5. A personal hearing in the matter was fixed on 22.11.2017, however, the applicant vide letter dated 21.11.2017 informed that they would not like to pursue the captioned Revision Application and requested to treat the Application as withdrawn.



