



**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**  
8<sup>th</sup> Floor, World Trade Centre, Cuff Parade,  
Mumbai- 400 005

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F. NO. 195/141/17-RA

Date of Issue:

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ORDER NO. 127/2019-CX (WZ) /ASRA/Mumbai, DATED 30.08.2019 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s SAMAY EXPORTS, Mumbai.

Respondent : Commissioner of Central Excise, Thane-I .

Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. PK/166/RGD/2016 dated 05.01.2017 passed by the Commissioner of Central Excise (Appeals) Mumbai-Zone-II.

**ORDER**

This revision application is filed by M/s. Samay Exports, Mumbai, (hereinafter referred to as "the applicant") against the Order-in-Appeal No. PK/166/RGD/2016 dated 05.01.2017 passed by the Commissioner of Central Excise (Appeals) Mumbai-Zone-II.

2. The brief facts of the case are that the applicant had filed appeal before Commissioner (Appeals), Central Excise, Mumbai Zone-II. While deciding the issue whether the interest on delayed refund should be paid to the applicant from the date immediately after 3 months of initially filing of claim or otherwise, Commissioner (Appeals) vide impugned order observed that the applicant had never raised the issue of interest before the lower authority and therefore grant of interest on delayed sanctioning of refund claims was not the subject of the of impugned Order in Original. Accordingly, Commissioner (Appeals) vide Order-in-Appeal No. PK/166/RGD/2016 dated 05.01.2017 held that the applicant cannot make a new case in appeal and rejected appeal filed by the applicant.

3. Being aggrieved and dissatisfied with the impugned order in appeal, the applicant had filed this Revision Application under Section 35EE of the Central Excise Act, 1944 before the Government.

4. Now, vide its letter dated 7.03.2019 addressed to the Revisionary Authority, Mumbai, the applicant has informed that "they had filed a Revision Application before the Government for claim of interest on delayed refund sanctioned in the month of June 2016, and since it was purely for interest on delayed refund, against O-I-A No.PK/ 166/ RGD/ 2016 dated 5.1.2017 passed by Commissioner (Appeals) of Central Excise, they had been advised that CESTAT has the jurisdiction to hear such matters. Accordingly, they also filed an appeal before CESTAT.


5. The applicant further informed that CESTAT West Zonal Bench, Mumbai heard the matter and vide its Order No. A/91527/2017 dated 15.12.2017 remanded the case to original authority to decide the issue of payment of interest as per law. The applicant has also annexed copy of said

CESTAT Order (Exhibit-A) to his aforementioned letter. In view of the above, the applicant has sought permission to withdraw the Revision Application filed before the Government, which is numbered as F. No. 195/141/17-RA filed on 25.3.2017 and to treat the said Revision Application as WITHDRAWN.

6. Government notes that the applicant has requested for withdrawal of the Revision Application No. 195/141/17-RA vide letter dated 07.03.2019 as they had filed appeal before CESTAT against PK/ 166/ RGD/ 2016 dated 5.1.2017 passed by Commissioner (Appeals) of Central Excise, Mumbai Zone-II and the same has also been decided by CESTAT (WZB), Mumbai vide Order dated 15.12.2017 by remanding the matter to the original authority. Under such circumstances, Government allows the applicant to withdraw the Revision Application bearing No.195/141/17-RA.

7. The Revision Application is dismissed as withdrawn.

8. So, ordered.

  
(SEEMA ARORA)  
Principal Commissioner & Ex-Officio  
Additional Secretary to Government of India

ORDER No. 12/2018-CX (WZ) /ASRA/Mumbai DATED 30.08.2019

To,  
M/s Samay Exports,  
38/7, Kanaiya Sadan Pestom Sagar,  
Road No. 3, Opp shoppers stop,  
Chembur, Mumbai 400 089.

Copy to:

1. The Commissioner of Central Goods & Service Tax, Navi Mumbai, 16<sup>th</sup> Floor, Satra Plaza Palm Beach Road, Sectotr 19 D Vashi Navi Mumbai 400 705.
2. The Commissioner (Appeals) of Central Goods & Service Tax Raigad, 5<sup>th</sup> Floor, CGO Complex, Belapur, Navi Mumbai -400 614.
3. The Deputy / Assistant Commissioner ,Division-IV, Central Goods & Service Tax, Navi Mumbai
4. Guard file,
5. Spare Copy.