

REGISTERED SPEED POST AD



**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**

8th Floor, World Trade Centre, Cuffe Parade,

Mumbai- 400 005

F. No. 195/435/2016-RA/387

Date of Issue: 12/02/20

ORDER NO. 112/2020-CX (WZ) /ASRA/MUMBAI DATED 03.2.2020 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 Oil States Industries (India) Pvt. Ltd.
Gala No. 11/3B & 22/1,
Village Chaal,
MIDC, Taloja, District Raigad

Respondent : Commissioner of Central Excise, Raigad

Subject : Revision Applications filed under Section 35EE of the Central Excise Act, 1944 against OIA No. CD/185/Bel/2016 dated 16.02.2016 passed by the Commissioner(Appeals-II), Central Excise, Mumbai.

ORDER

This revision application has been filed by M/s Oil States Industries (India) Pvt. Ltd., Gala No. 11/3B & 22/1, Village Chaal, MIDC, Talaja, District Raigad(hereinafter referred to as "the applicant") against OIA No. CD/185/Bel/2016 dated 16.02.2016 passed by the Commissioner(Appeals-II), Central Excise, Mumbai.

2. The applicant had filed refund claim for encashment of accumulated CENVAT credit of Rs. 35,52,543/- for the quarter ending October 2013 to December 2013 under Rule 5 of the CENVAT Credit Rules, 2004. The said claim was rejected by the Assistant Commissioner, Central Excise, Talaja Division, Belapur-Commissionerate-~~vide-Order-in-Original-No.-R/32/AC/NBR/2015-16~~ dated 21.07.2015. Aggrieved by the said order, the applicant filed appeal before the Commissioner(Appeals) who vide his Order-in-Appeal No. CD/185/Bel/2016 dated 16.02.2016 rejected the appeal. The applicant has now filed revision applications against the said Order-in-Appeal.

3. Government observes that the case involved in these proceedings does not fall under any of the category of cases specified under the proviso to Section 35B(1)of the Central Excise Act, 1944. The issue involved hereunder is the refund of accumulated CENVAT credit under Rule 5 of the CENVAT Credit Rules, 2004 which is not within the revisionary powers vested in the Central Government ~~under Section 35EE of the Central Excise Act, 1944.~~ The applicant is at liberty to file appeal before the appropriate authority to seek relief. The Revision Application filed by the applicant is dismissed as not maintainable.

4. So ordered.



(SEEMA ARORA)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 12/2020 -CX (WZ) /ASRA/Mumbai DATED 03.02.2020

To,
M/s Oil States Industries (India) Pvt. Ltd.
Gala No. 11/3B & 22/1,
Village Chaal,
MIDC, Taloja, District Raigad

Copy to:

1. The Commissioner of CGST & CX, Raigad Commissionerate.
2. The Commissioner of CGST & CX(Appeals), Raigad.
3. Sr. P.S. to AS (RA), Mumbai
4. Guard file
5. Spare Copy