

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.195/123/14-RA / 1999

Date of Issue 17.03.2021

ORDER NO. 142/2021-CX (WZ) / ASRA / MUMBAI/ DATED 16.03.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Subject : Revision Application filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 102/ 2013 (AHD-III)SKS/COMMR(A)/AHD dated 25.06.2013 passed by the Commissioner (Appeals-III) Central Excise, Ahmedabad.

Applicant : M/s. Vector Chem Products, Mehsana.

Respondent : Commissioner of Central Excise, Ahmedabad-III.

ORDER

This Revision Application has been filed by M/s. Vector Chem Products, Mehsana, (hereinafter referred to as "the applicant") against from the Order-in-Appeal No. 102/ 2013 (AHD-III) SKS/COMMR(A)/AHD dated 25.06.2013 passed by the Commissioner (Appeals-III) Central Excise, Ahmedabad.

2. The issue in brief is that on the basis of CT-1 Certificate 43/2011-12 dated 21.07.2011 issued by the Superintendent of Central Excise Range-II, Division Jalandhar, Ludhiana Commissionerate, to procure goods mentioned in the said CT-1 without payment of duty, the applicant cleared the goods vide ARE-1 No,2 dated 02.08.2011 duly signed by M/s BDM Industrial Corporation, Basti Sheikh, Jalandhar (the Merchant Exporters) showing quantity 20491.690 Kgs. described as printed film of flexible laminated under SRP Export Procedure. During verifications of proof of exports submitted by the applicant it was noticed that the applicant had cleared 242 Polylaminated packages of descriptions - "Victory Bharmbra Mild Chocolate Wine" Instead of "Victor Pineapple Punch" valued at Rs. 8,76,779/- which was not specified goods to be procured by the Merchant exporters vide CT-1 No. 43/11-12 dated 21.07.2011 against which the goods have been cleared without payment of Central Excise duty. Therefore, a Show Cause Notice F. No: V-32/11A-07/Vector Chem/12-13, dated 31.07.2012 was issued to the applicant for demand and recovery of Central Excise duty amounting to Rs. 90,309/- (BED Rs 87,678/- -f5 ED Rs 1,754/- SHE Rs 877/-) under section 11 A (1) of Central Excise Act, 1944 along with interest under Section 11AB(now Section 11AA) of the Central Excise Act, 1944 and proposing to impose equal penalty under Section 11AC of the Central Excise Act,1944 and penalty under Rule 27 of Central Excise Rules, 2002.

3. The Adjudicating Authority vide Order in original No. 16/AC/CE/MEH/2012 dated 26.11.2012 confirmed the demand along with interest and also imposed equal penalty under Section 11AC of the central Excise Act, 1944 and penalty of Rs.5,000/- under Rule 27 of Central Excise Rules 2002.

4. Being aggrieved by the said Order-in- Original, applicant filed appeal before Commissioner (Appeals), who vide Order in Appeal Order-in-Appeal No. 102/ 2013 (AHD-III)SKS/COMMR(A)/AHD dated 25.06.2013 (impugned Order) upheld the Order in original passed by the Adjudicating Authority and rejected the appeal filed by the applicant.

5. Being aggrieved with the impugned Order, the applicant filed the present Revision Application before the Government on various grounds mentioned therein.

6. A personal hearing in the matter was fixed on 26.02.2021, however, the applicant did not appear for the hearing and vide email dated 26.02.2021/13.03.2021 informed that they had joined the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS) and attached a copy Challan dated 17.03.2020 towards payment of Rs.27,091.60 being the amount payable determined by the designated committee under Section 126 of the Finance (No.2) Act,2019 under the aforesaid scheme. The applicant also enclosed copy **Form No. SVLDRS-4 [(Discharge Certificate for Full and Final Settlement of Tax Dues under Section 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the Sabka Vishwas (Legacy Scheme, 2019)]** dated 20.05.2020 issued by the designated committee. In view of this the applicant requested to allow them to withdraw the Revision Application No. 195/123/14-RA filed by them against Order in Appeal No. 102/2013 (AHD-III) SKS / COMMR(A) / AHD dated 25.06.2013 passed by the Commissioner (Appeals-III) Central Excise, Ahmedabad.

7. Government observes that the issue contested in the instant Revision Application stands resolved through Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and in view thereof the applicant has requested for withdrawal of the instant Revision Application vide emails referred above. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No.195/123/14-RA.

8. The Revision Application is dismissed as withdrawn.

Shrawan
16/03/21

(SHRAWAN KUMAR)

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

ORDER No. 142/2021-CX (WZ) /ASRA/ DATED 16.03.2021

To,

M/s Vector Chem Products.,
Plot No. 290, GIDC-II, Dediyaan,
Mehsana -384 002.

Copy to :

1. The Commissioner of CGST, Gandhinagar, 2nd Floor, Customs House, Near All India Radio, Navrangpura, Ahmedabad - 380009.
2. The Commissioner of CGST (Appeals), Ahmedabad, Central Excise Bhavan, Ambawadi, Ahmedabad - 380015.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard file.
5. Spare Copy.