



**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, Cuff Parade,
Mumbai- 400 005

F. NO. 196/20/WZ/19-RA / 02

Date of Issue: 05.01.2021

ORDER NO. 14 /2020-ST(WZ) /ASRA/Mumbai, DATED 18.12.2020 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.

Applicant : M/s SRF Limited, Indore.

Respondent : Commissioner of Central Goods & Service Tax, Ujjain.

Subject : Revision Application filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. IND-EXCUS-000-APP-144-19-20 dated 26.09.2019 passed by the Commissioner (Appeals) of Central Goods & Service Tax and Central Excise, Indore.

ORDER

This revision application has been filed by M/s. SRF Ltd.Indore, (hereinafter referred to as "the applicant") against the Order-in-Appeal No. IND-EXCUS-000-APP-144-19-20 dated 26.09.2019 passed by the Commissioner (Appeals) of Central Goods & Service Tax and Central Excise, Indore.

2. The brief facts of the case are that the applicant having a manufacturing unit in Special Economic Zone Indore and receiving taxable services. They filed refund claim on 04.01.2017 for Rs.1,82,27,906/- under Notification No. 12/2013-ST dated 01.07.2013. Out of this total claim amount refund of Rs. 76,94,995/- had been rejected by the Adjudicating Authority on multiple grounds vide their Order in Original dated 31.03.2017.

3. Being aggrieved by the aforesaid Order in Original the applicant filed appeal before Commissioner (Appeals),CGST, Indore who vide Order in Appeal dated 20.02.2018 partially allowed the appeal by way of remand for fresh adjudication. Thereafter, the applicant filed refund claim of Rs. 76,94,995/- paid as service tax on authorized services under Notification No. 12/2013-ST dated 01.07.2013.

4. In remand proceedings the Adjudicating authority sanctioned refund of Rs.74,05,370/- towards service tax paid on the specified services being wholly consumed services for authorized operations in SEZ to the applicant under Section 11B of the Central Excise Act, 1944 read with Section 83 of the Finance Act,1994 and rejected refund claim of service tax amount of Rs.1,94,431/- which pertained to services not covered in the list in view of Para 3(1) of Notification No. 12/2013-ST dated 01.07.2013 and also rejected refund claim of service tax amount of Rs.94,699/- which was time barred in view of Para 3(III) of said Notification.

5. Being aggrieved with the Order in Original rejecting the refund claims as above, the applicant preferred appeal before Commissioner (Appeals), CGST & Central Excise, Indore(MP) against rejection of refund claim of Rs.2,89,130/- (Rs.194,431/- + Rs.94,699/-). The Commissioner (Appeals) vide Order-in-Appeal No. IND- EXCUS-APP-144-19-20 dated 26.09.2019 upheld Order in Original rejecting the refund claims and rejected the appeal filed by the applicant.

6. 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.

7. Now, vide its letter dated 01.06.2020 addressed to the Revisionary Authority, Mumbai, the applicant has informed that during annual Financial Closure for FY

19-20 it has come to their knowledge that the application of revision should not have been filed and rather appeal should have been filed before Hon'ble CESTAT, Delhi. The applicant, vide above referred letter also requested not to consider the Revision Application filed inadvertently and treat their letter dated 01.06.2020 as an withdrawal application as they will file fresh appeal before Hon'ble CESTAT-Delhi.

8. Government finds that the issue involved in the revision application is that of refund of Service Tax paid on the specified services received by the SEZ unit or the Developer, used for the authorized operations in terms of Notification No. 12/2013-ST dated 01.07.2013. This subject matter is not covered in the first provisio to sub-section (1) of Section 35B of the Central Excise Act, 1944 and therefore, does not lie before the Central Government under Section 35EE, ibid, as claimed by the applicant vide his letter dated 01.06.2020.

9. In view of the above, Government allows the applicant to withdraw the Revision Application bearing No.196/20/WZ/19-RA filed against Order-in-Appeal No. IND-EXCUS-000-APP-144-19-20 dated 26.09.2019 passed by the Commissioner (Appeals) of Central Goods & Service Tax and Central Excise, Indore.

10. The Revision Application is dismissed as withdrawn.

Shrawan
18/12/2020
(SHRAWAN KUMAR)

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

ORDER No. 14/2020-ST (WZ) /ASRA/Mumbai DATED

18.12.2020

To,
M/s SRF Limited,
Indore Special Econimoc Zone.
Plot No. Sector-3,
Pithampur- 454775

Copy to:

1. The Commissioner of Central Goods & Service Tax, Ujjain, 29, GST Bhavan, Administrative Area, Bharatpuri, Ujjain 456 010.
2. The Commissioner (Appeals) of Central Goods & Service Tax and Central Excise, Manikbag Palace, Post Bag No. 10, Indore-452 001 (MP).
3. The Deputy / Assistant Commissioner ,Division-II, Central Goods & Service Tax, Pithampur, Central Revenue Building: 510, Sector-III, Industrial Area, Pithampur, Distt.Dhar, MP.
4. ✓ Sr.P.S. to AS (RA), Mumbai.
5. ✓ Guard file,
6. Spare Copy.