

REGISTERED SPEED POST



सत्यमेव जयते  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
8<sup>th</sup> Floor, World Trade Centre,  
Centre - I, Cuffe Parade,  
Mumbai-400 005

F.No.195/353/15-RA

2784

Date of Issue

06/05/21

ORDER NO. 152/2021-CX (WZ) / ASRA / MUMBAI/ DATED 30.3.2021 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. CD/523/ MIII/ 2015 dated 29.07.2015 passed by the Commissioner of Central Excise (Appeals), Mumbai-II.

**Applicant** : M/s. Emerson Network Power(I) Pvt. Ltd., Thane.

**Respondent** : Commissioner of Central Excise, Mumbai-III.



ORDER

This Revision Application has been filed by M/s. Emerson Network Power (I) Pvt. Ltd., Thane (now known as M/s Vertiv Energy Pvt. Ltd.) (hereinafter referred to as "the applicant") against from the Order-in-Appeal No. CD/523/ MIII/ 2015 dated 29.07.2015 passed by the Commissioner of Central Excise (Appeals), Mumbai-II.

2. The issue in brief is that the applicant had filed an appeal against the Order-in-Original No. 55/ SKM / 2014-15/ DC / W-I /M-III dated 29.4.14 passed by the Deputy Commissioner of Central Excise, Wagle-1 Divisions, Mumbai-III Commissionerate confirming the demand for Rs.3,79,040/- with interest and also imposing equal penalty under Section 11AC of the Act on the ground that the applicant had cleared the goods to SEZ and failed to submit the proof of export of their goods.

3, The Commissioner (Appeals) vide impugned Order upheld the Order-in-Original No. 55/ SKM / 2014-15/ DC / W-I /M-III dated 29.4.14 and rejected the appeal filed by the applicant.

4. Being aggrieved with the impugned Order in Appeal, the applicant had filed the instant Revision Application before Government on the grounds mentioned therein.

5. A personal hearing in the matter was fixed on 02/09.03.2021, however, the applicant (now known as M/s Vertiv Energy Pvt. Ltd.) did not appear for the hearing and vide letter (email) dated 08.03.2021 informed that out of abundant caution they had also preferred appeal before Hon'ble CESTAT, West Zonal Bench, Mumbai vide Appeal No. E/87318 of 2015 against the same Order in Appeal viz. Order-in-Appeal No. CD/523/MIII/2015 dated 29.07.2015. The applicant has further informed that the CESTAT, Mumbai vide Final Order No. A/92051/17 dated 15.09.2017 set aside Order-in-Appeal No. CD/523/MIII/2015 dated 29.07.2015 and the matter has been remanded to original authority. The applicant has also attached copy of CESTAT, Mumbai Final Order No. A/92051/17 dated 15.09.2017 to its letter(email).

6. From the copy of the CESTAT, Mumbai's Order dated 15.09.2017 referred above it is observed that CESTAT, Mumbai has set aside Order-in-Appeal No.



CD/523/MIII/2015 dated 29.07.2015 and the matter is restored to the original authority.

7. In view of the above the applicant has requested to allow them to withdraw the captioned revision application.

8. Government observes that the impugned Order has already been set aside by CESTAT, Mumbai vide Order dated 15.09.2017 and in view thereof the applicant has requested for withdrawal of the instant Revision Application vide letter (email) 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.195/353/15-RA.

9. The Revision Application is dismissed as withdrawn.

*Shrawan*  
*30/3/21*

(SHRAWAN KUMAR)

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

ORDER No. <sup>152</sup> /2021-CX (WZ) /ASRA/Mumbai DATED 30.3.2021

To,

M/s Vertiv Energy Pvt. Ltd.  
(formerly known as M/s Emerson Network Power (India) Pvt. Ltd.,  
Plot No. 20, Road No. 19, Wagle Ind. Estate,  
Thane (W), 400604

Copy to :

1. Commissioner of Central Goods & Service Tax, Thane, Navprabhat Chambers, 4<sup>th</sup> Floor, Ranade Road, Dadar, Mumbai 400 028
2. The Commissioner of Central Goods & Service Tax (Appeals), 12<sup>th</sup> Floor, Lotus Info Centre, Near Parel Station (East), Mumbai 400 012.
3. The Deputy / Assistant Commissioner, of Central Goods & Service Tax, Division-VI, 2<sup>nd</sup> Floor, New Central Excise Building, Wagle Industrial Estate, Thane(W)-400604 Tel: 022-25820235
4. Sr.P.S. to AS (RA),Mumbai.
5. Guard file.
6. Spare Copy.

**ATTESTED**

*C.P.R. JOSHI*  
अधीक्षक

Superintendent  
रिवीजन एप्लीकेशन  
Revision Application  
मुंबई इकाई, मुंबई  
Mumbai Unit, Mumbai

