

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.195/297/15-RA

Date of Issue 09.04.2021

ORDER NO. 153/2021-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/444/Bel /2015 dated 09.04.2015 passed by the Commissioner of Central Excise, (Appeals) Mumbai Zone-II.

Applicant : M/s. Raviraj Process Controls, Mumbai.

Respondent : Commissioner of Central Excise, Belapur.

ORDER

This Revision Application has been filed by M/s. M/s. Raviraj Process Controls, Mumbai. (hereinafter referred to as "the applicant") against the Order-in-Appeal No. Order-in-Appeal No.CD/444/Bel/2015 dated 09.04.2015 passed by the Commissioner of Central Excise, (Appeals) Mumbai Zone-II.

2. The issue in brief is that the applicant had filed an appeal against Order in Original No. 33/SJ/AC/Adj./Raviraj/Bel-III/13 dated 21.11.2013 passed by the Assistant Commissioner Central Excise, Belapur-III Division, Belapur confirming a demand of Rs.1,72,355/- under Section 11 A with interest and imposing equal penalty under Rule 25 of the Central Excise Rules, 2002 on the ground that the applicant had cleared the goods for export without submission of Letter of Undertaking (LUT) duly accepted by competent authority, during the period from March, 2012 to October, 2012.

3. Being aggrieved by the said Order-in- Original, applicant filed appeal before Commissioner (Appeals), who vide Order in Appeal No No.CD/444/Bel/2015 dated 09.04.2015 (impugned Order) set aside demand of Central Excise duty and interest thereon as the export of the goods in this case was not in doubt. However, Commissioner (Appeals) observed in the impugned order that submission of Bond/LUT was a substantial requirement and not a mere procedural requirement and the non-following of the condition / procedure under the Notification by the applicant attracted penal provisions, but at the same time he also noted that there was no allegation of fraud or mala fide on the part of the applicant. Accordingly Commissioner (Appeals) held that the penalty imposed was on the higher side and therefore, reduced the same from Rs.1,72,355/- to Rs.20,000/- vide impugned order.

4. Being aggrieved with the impugned Order, the applicant filed the present Revision Application before the Government for waiver of penalty of Rs.20,000/- on various grounds mentioned therein.

5. A personal hearing in the matter was fixed on 02.03.2021, however, the applicant did not appear for the hearing and vide letter dated 08.03.2021 informed that they have already paid the disputed amount of Rs.20,000/- vide TR-6 challan No.0200529 dtd. 12.09.2016 and the same has been intimated to the department.

6. In view of the above, the applicant vide letter dated 08.03.2021 has requested to allow them to withdraw the present Revision Application filed by them as no dispute remains in the case.

7. Under the circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No.195/297/15-RA filed against the Order-in-Appeal No.CD/444/Bel/2015 dated 09.04.2015 passed by the Commissioner of Central Excise, (Appeals) Mumbai Zone-II.

8. The Revision Application is dismissed as withdrawn.

Shrawan
20/2/21
(SHRAWAN KUMAR)

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

ORDER No. 153/2021-CX (WZ) /ASRA/Mumbai DATED 30.03.2021

To,

M/s Raviraj Process Controls,
Raviraj House, Plot No. A-677,
MIDC, TTC, Koperkhairne,
Navi Mumbai - 400 709.

Copy to :

1. The Commissioner of CGST, Belapur CGO Complex, Sector 10, C.B.D. Belapur, Navi Mumbai -400 614.
2. The Commissioner (Appeals) of Central Goods & Service Tax, Raigad, 5th Floor, CGO Complex, Belapur, Navi Mumbai -400 614.
3. Sr. P.S. to AS (RA), Mumbai
4. Guard file,
5. Spare Copy.