

REGISTERED  
SPEED POST



F.No.198/112/2015-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue... 15/3/18

Order No. 156/2018-Cx dated 12-3-18 of the Government of India, passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under Section 35 EE of the Central Excise Act, 1944.

Subject : Revision-Application filed under Section-35-EE of the Central Excise Act, 1944 against the Order-In-Appeal No.197/Kol-IV/2015 dated 09.7.2015 passed by the Commissioner of Central Excise (Appeals) Kolkata

Applicant : Commissioner of Central Excise, Kolkata-IV

Respondent : M/s Sonali Polyplast (P) Ltd., Hooghly

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**ORDER**

A Revision Application No.198/112/2015-RA dated 4.11.15 is filed by the Commissioner of Central Excise, Kolkata-IV (hereinafter referred to as the applicant), against Order-In-Appeal No.197/Kol-IV/2015 dated 09.7.2015, passed by the Commissioner of Central Excise (Appeals), Kolkata, whereby the appeal of the Revenue has been rejected and the Order-In-Original of the jurisdictional Assistant Commissioner sanctioning rebate of duty to the respondent M/s Sonali Polyplast, Ajabnagar, Durgapur, Hooghly, has been upheld.

2. The revision application is filed with a request to set aside the OIA by narrating the reasons given by the Commissioner (Appeals) in his Order for rejecting the departmental appeal but no ground has been adduced for seeking revision of the OIA.

3. Personal hearings were fixed in this case on 9.11.17 and thereafter on 6.3.18. But no one appeared for availing the personal hearing on both the dates for the applicant as well as the respondent and no request for any other date of hearing is also received from which it is implied that they are not interested in availing the personal hearing.

4. On examination of the revision application, the Government has found that only the facts involved in OIO, OIA and the nature of these Orders have only been discussed in grounds of appeal given in the revision application. But no real ground for challenging the OIA has been cited. Hence, no reason for being aggrieved with the Order of the Commissioner (Appeals) is ascertainable from the revision application and as a result it is not maintainable for this reason alone. Further on examination of OIO and OIA it is noticed that the Revenue had earlier filed an appeal before the Commissioner (Appeals) against the Order of the Assistant Commissioner mainly on the ground that the Bill of Exports mentioned in two ARE-1s and in the letter dated 21.11.14 from the Superintendent of Land Customs Station, Jogbani did not match and as per the dates of the Bill of Exports mentioned in the letter of the Superintendent of Customs the exports of the goods had taken place after more than six months from the date of clearance of the goods from the factory. But the Revenue's appeal has been rejected by the Commissioner (Appeals) after detailed discussion and he has expressly held that the goods were exported well in time and the subsequent letter dated 17.6.15 from Superintendent of Customs, Jogbani has corrected the misinformation with regard to late export of goods given under the earlier letter dated 21.11.14. The applicant has not raised any doubt about the veracity of the subsequent

letter of the Superintendent of Customs and no reason has been discussed anywhere in the revision application to question the correctness of the OIA. But still the revision application has been filed, repeating the bare facts of the case and the gist of the Orders passed by the lower authorities. Thus, it is a sheer wastage of time and energy at all levels and such revision application does not serve any purpose.

5. Accordingly, the revision application filed by the Revenue is rejected.

*(R.P. Sharma)*  
12.3.18

(R.P.Sharma)

Additional Secretary to the Government of India

Commissioner of Central Excise, Kolkata-IV,  
15/1, Strand Road, M.S.Building,  
Customs House,  
Kolkata-700001

Order No. 156/18-Cx dated 12-3-2018

Copy to:

1. ~~M/s Sonali Polyplast (P) Ltd., Village-Ajabnagar, P.O.Molla-Simla, PS-Singur, Distt. Hooghly, West Bengal-712223~~
2. Commissioner (Appeals-II) Central Excise, Bamboo Villa, 3<sup>rd</sup> Floor, 169 A.J.C.Bose Road, Kolkata-700014
3. The Assistant Commissioner of Central Excise, Singur Division, Station Road, Fatakgora, Chandannagar, Hooghly-712136
4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED

*12.3.2018*

(Debjit Banerjee)

*STO* - OSD (Revision Application)