

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. 195/183/14-RA, 195/109/15-RA
195/110/15-RA, 195/164/17-RA
195/221/17-RA, 195/197/SZ/18-RA
195/67/SZ/19-RA

Date of Issue:

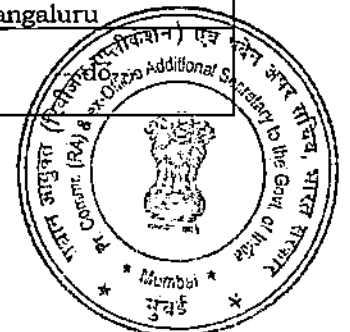
06/05/21

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ORDER NO. 157-163 /2021-CX (SZ) / ASRA / MUMBAI/ DATED 30.03.2021 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 Applications filed, under Section 35EE of the Central Excise Act, 1944 against the Orders-in-Appeal passed by the Commissioner of Central Excise/Central Tax (Appeals), Mysore /Belgaum.

Sl. No.	Revision Application No.	Order in Appeal No. & Date	Applicant	Respondent
1.	195/183/14-RA	MLR-EXCUS-000-ADC-APP-HAB-041-2014 dated 25.02.2014	M/s Mangalore Refinery and Petrochemicals Limited, Mangalore.	Commissioner of Central Excise & Service Tax Mangalore
2.	195/109/15 -RA	MLR-EXCUS-000-DIV1-JC-APP-HAB-009-2015 dated 27.01.2015	---do---	---do---
3.	195/110/15-RA	MLR-EXCUS-000-DIV1-JC-APP-HAB-019-2015 dated 28.02.2015	---do---	---do---
4.	195/164/17-RA	MLR-EXCUS-000-APP-083-16-17 dated 19.01.2017	---do---	---do---
5.	195/221/17-RA	MLR-EXCUS-000-APP-124-16-17 dated 20.03.2017	---do---	---do---
6.	195/197/SZ/18-RA	09/2018 CT dated 04.06.2018	---do---	Commissioner of Central Taxes Mangaluru
7.	195/67/SZ/19-RA	MLR-EXCUS-000-APP-MS-166-2018-19 dated 14.12.2018	---do---	



ORDER

These Revision Applications have been filed by M/s Mangalore Refinery and Petrochemicals Limited, Mangalore (hereinafter referred to as the "applicant") against the Orders-in-Appeal passed by the Commissioner of Central Excise/Central Tax (Appeals), Mysore /Belgaum shown at column 5 of Table shown below:

-:TABLE:-

Sl. No.	Revision Application No.	Central Excise Duty confirmed along with interest by the original authority on account of storage loss in relation to petroleum products stored in bonded storage tanks.	Order in Original (OIO) No.& Date Confirming the demand + interest	Order in Appeal No. & Date which upheld OIO in Column 4.
1	2	3	4	5
1.	195/183/14-RA	Rs. 5,21,430/-	Sl.No.53/2012 C.Ex.ADC dated 20.11.2012.	MLR-EXCUS-000-ADC-APP-HAB-041-2014 dated 25.02.2014
2.	195/109/15 -RA	Rs.23,344/-	MLR-EXCUS-000-DIV1 - JC-KDK-016-14-15 dated 30.05.2014	MLR-EXCUS-000-DIV1-JC-APP-HAB-009-2015 dated 27.01.2015
3.	195/110/15-RA	Rs. 6,26,475/-	MLR-EXCUS-000-DIV1- JC-KDK-003-15-16 dated 29.04.2015	MLR-EXCUS-000-DIV1-JC-APP-HAB-019-2015 dated 28.02.2015
4.	195/164/17-RA	Rs.1,67,887/-	MLR-EXCUS-000-DN01-JTC-KDK-019-13-14 dated 28.02.2014	MLR-EXCUS-000- APP-083-16-17 dated 19.01.2017
5.	195/221/17-RA	Rs.1,74,423/-	MLR-EXCUS-000-DN01-ADC-KDK-035-15-16 dated 01.10.2015	MLR-EXCUS-000-APP-124-16-17 dated 20.03.2017
6.	195/197/SZ/18-RA	Rs.1,68,836/-	MLR-EXCUS-000-DN01-ADC-KDK-085-15-16 dated 29.03.2016	09/2018 CT dated 04.06.2018
7.	195/67/SZ/19-RA	Rs. 2,00,024/-	MLR-EXCUS-000-NDN-ADC-IA-002-18-19 dated 20.04.2016	MLR-EXCUS-000- APP-MS-166-2018-19 dated 14.12.2018

2. The issue in brief is that the applicant is manufacturing petroleum products and are storing the products in their tanks and are showing storage losses / gains in a statement furnished to the Department on a monthly basis. For the various periods as shown in Orders in Original mentioned at column 4 of the Table at para 1 supra, the applicant had filed excise returns but could not explain properly the reasons for storage loss of petroleum products nor did they seek remission of duty under Rule 21 of Central Excise Rules, 2002. The applicant was therefore issued show cause notices demanding Central Excise Duty along with interest by the original authority on account of storage loss in relation to petroleum products stored in bonded storage tanks which could not be explained. After considering the submissions of the applicant, the Adjudicating Authority vide Orders in original confirmed the demand for the various periods along with interest (column 3 & 4 of Table at para 1 supra) in



terms of provisions under Sections 11A(1) & 11AB /11AA of Central Excise Act,1944 respectively.

3. Being aggrieved by the said Orders-in- Original, applicant filed appeals before Commissioner (Appeals), who vide Orders-in-Appeal (shown at column 5 of Table at para 1 supra) upheld the Orders in original passed by the Adjudicating Authority and rejected the appeals filed by the applicant.

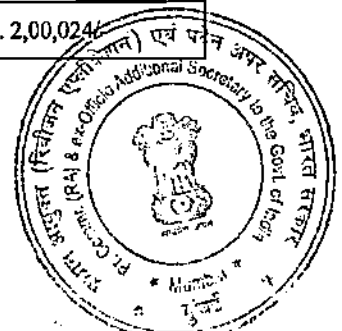
4. Being aggrieved with the impugned Orders, the applicant filed seven (7) Revision Applications (shown at column 2 of Table at para 1 supra) before the Government on various grounds mentioned therein.

5. A personal hearing in these matters was fixed on 11/25.02.2021, however, the applicant did not appear for the hearing and vide letters bearing Nos. MRPL/F&A SL 27,28,29 & 30/2020-21 all dated 26.02.2021 in each Revision Application, informed this office that they had opted for the closure of these cases under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS) and further informed that 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)] had been issued by the designated committee. In view of this the applicant has requested to treat all these 7 Revisions Applications as withdrawn and to treat the matters as closed.

6. The applicant has enclosed copies of Form No. SVLDRS-4 (Discharge Certificate issued by the designated Committee) to each of his letter.

-:TABLE:-

Sl. No.	Revision Application No.	Pending Tax dues	SVLDRS-4 Form No. & date	Full & Final Settlement of Tax dues
1	2	3	4	5
1.	195/183/14-RA	Rs. 5,21,430/-	L100620SV400049 dated 10.06.2020	Rs. 5,21,430/-
2.	195/109/15 -RA	Rs. 23,344/-	L100620SV400162 dated 10.06.2020	Rs. 23,344/-
3.	195/110/15-RA	Rs. 6,26,475/-	L100620SV400059 dated 10.06.2020	Rs. 6,26,475/-
4.	195/164/17-RA	Rs. 1,67,887/-	L100620SV400161 dated 10.06.2020	Rs. 1,56,934/-
5.	195/221/17-RA	Rs. 1,74,423/-	L100620SV400060 dated 10.06.2020	Rs. 1,74,423/-
6.	195/197/SZ/18-RA	Rs. 1,68,836/-	L170620SV400003 dated 17.06.2020	Rs. 1,68,836/-
7.	195/67/SZ/19-RA	Rs. 2,00,024/-	L100620SV400163 dated 10.06.2020	Rs. 2,00,024/-



7. Government observes that the issue contested in the instant 7 Revision Applications stands settled through Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and in view thereof the applicant has requested for withdrawal of the all the 7 Revision Application vide letters referred above. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the all the 7 Revision Applications mentioned at column 2 of of Table at para 1 above.

8. The Revision Applications are dismissed as withdrawn.

Shrawan
30/2/21
(SHRAWAN KUMAR)

Principal Commissioner & Ex-Of ficio
Additional Secretary to Government of India

157-163
ORDER No. /2021-CX (SZ) /ASRA/ DATED 30.03.2021

To,
M/s Mangalore Refinery and Petrochemicals Limited,
Kuthethoor P.O. Via Katipalla,
Mangaluru - 575 030.

ATTESTED

Deedar
31/3/21
अधीक्षक

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

Copy to :

1. Commissioner Of Central Goods & Services Tax, Mangalore, Bunts Hostel Road, Trade Centre Building, 7th Floor, Mangalore-575003.
2. Commissioner Of Central Goods & Services Tax, Bengaluru Appeals-II, Traffic & Transit Management Centre: Bmtc Bus Stand, Hal Airport Road, Dommaluru, Bengaluru-560071
3. Assistant Commissioner of Central Goods & Services Tax, North Division: IInd Floor, C.R. Building Attavar, Mangaluru-575001.
4. Sr. P.S. to AS (RA), Mumbai.
5. Guard file.
6. Spare Copy.

