

SPEED POST



F.No. 195/210/2018-R.A.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

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

Date of Issue..16/7/21.....

Order No. 167/2021-CX dated 15-7-2021 of the
Government of India, passed by **Sh. Sandeep Prakash**,
Additional Secretary to the Government of India, under
Section 35 EE of the Central Excise Act, 1944.

Subject : Revision Applications filed under section 35
EE of the Central Excise Act, 1944 against the
Order-in-Appeal No. 31/Kol-V/2018 dated
07.03.2018, passed by the Commissioner of
CGST & Central Excise (Appeals-I), Kolkata.

Applicants : M/s Landis+Gyr Ltd., South 24
Parganas.

Respondent : Commissioner, CGST & CX, Kolkata
South, Kolkata.

ORDER

A revision application no. 195/210/2018-RA dated 04.10.2018 has been filed by M/s Landis + Gyr Ltd., South 24 Parganas (hereinafter referred to as the Applicants) against Order-in-Appeal no. 31/Kol-V/2018 dated 07.03.2018 read with Corrigendum dated 10.07.2018, passed by the Commissioner of CGST & Central Excise (Appeals-I), Kolkata, wherein the Commissioner (Appeals) has partially allowed the appeal filed by the Respondent against Order-in-Original No. R-13/AC/Joka/Kol-V/2014-15 dated 27.03.2015, passed by the Assistant Commissioner, Central Excise, Joka Division, Kolkata.

2. Briefly stated, the Applicants were registered with the Central Excise department and were engaged in the manufacturing and export of Electric Meters, falling under Chapter 90283010 of the Central Excise Tariff. The Respondents exported the goods, on payment of duty, and submitted two claims of rebate, totally amounting to Rs. 63,944/-, for the duty so paid. The rebate claim was allowed by the original authority, vide the aforesaid Order-in-Original dated 27.03.2015. The respondent department filed an appeal against this order before Commissioner (Appeals)

which has been partially allowed, vide the impugned Order-in-Appeal. The partially rejected rebate pertains to ARE-1s nos. 02/2014-15 dated 26.05.2014 and 04/2014-15 dated 21.06.2014 involving an amount of Rs. 11,889/-.

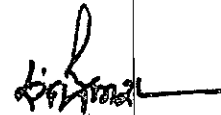
3. The instant revision application has been filed, mainly, on the ground that the refund cannot be denied on procedural lapses when there is no dispute regarding export of goods.

4. Personal hearing was held on 15.07.2021, in virtual mode. Sh. Akash Santhalia, CA and Sh. Santosh Aggarwal, DGM (Fin.) appeared for the Applicants and reiterated the contents of the revision application. Sh. Deepankar Bhaduri, Superintendent, appeared for the Respondent and supported the order of Commissioner (Appeals).

5. The Government has carefully examined the matter. It is observed that the matter entirely relates to factual verification of the documents provided. The Commissioner (Appeals) has verified the same and has concluded that although the Applicants had submitted rectified copies of the Airway Bills, such rectification is not possible at a later stage once the consignment had been shipped. Details such as name of the carrier, weight of the consignment etc. cannot be changed as such changes would amount to re-issue of the

airway bill after the flight has left. The Government finds that impugned Order-in-Appeal is a well-reasoned order issued with ample justification. Hence, it does not merit revision.

6. In view of the above, the revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

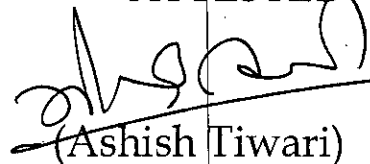
M/s Landis + Gyr Ltd.,
Diamond Harbour Road,
P.O. Joka, South 24 Parganas,
Pin- 700 104.

G.O.I. Order No. 167/21-CX dated 15-7-2021

Copy to: -

1. The Commissioner, CGST & CX, Kolkata South.
2. The Commissioner, CGST & CX (Appeals-I), Kolkata.
4. P.S. to A.S. (Revision Application).
5. Guard File.
6. Spare Copy.

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (R.A.)