

REGISTERED  
SPEED POST



F.No. 195/163-166/2015—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..12/4/18

Order No. 176-179/2018-CX dated 16-4-2018 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.133-136(SLM)CE/JPR/2015 dated 09.03.2015, passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Jaipur.

Applicant : M/s. Banswara Syntex Ltd., Banswara-Rajasthan

Respondent : The Commissioner, Central Excise Commissionerate, Udaipur, (H.O. at Jaipur).

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## ORDER

Four Revision Applications No. 195/163-166/2015-R.A. dated 11/06/2015 are filed by M/s. Banswara Syntex Ltd., Banswara (hereinafter referred to as the applicant) against the Order-in-Appeal No. 133-136(SLM)CE/JPR/2015 dated 09.03.2015, passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur whereby applicant's appeals have been rejected.

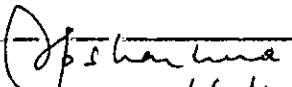
2. The Revision applications have been filed mainly on the ground that as per CBEC Circular No.828/5/2006-CX dated 20.04.2006, 80% of Rebate claim should have been granted to them within 15 days from the receipt of the rebate claim and an error has been committed by the Commissioner (Appeals) by rejecting their appeal by the Commissioner (Appeals) and upholding the Order-in-original.

3. A personal hearing was held in this case on 13.04.2018 which was availed by Shri Keshav Maloo, Chartered Accountant, on behalf of the applicant who reiterated the above grounds of Revision.

4. The Government has examined the matter and it is found from the Order-in Appeal that this issue has been already discussed in detail by the Commissioner and their eligibility of rebate claim of 80% in advance has been rejected on the ground that there were some cases of arrear against the applicant and even penalty under Section 11AC of the Central Excise Act were imposed on the applicant during the year 2012-13 which

were even paid by the applicant. This fact has not been denied by the applicant also in their Revision applications and they have merely stated that these cases arose due to interpretational dispute only. The Government believes that while each dispute has interpretational angle, the truth in the matter is that the applicant did not have clean track record and instead the applicant was facing many offence cases and had the arrear of revenue because of which the facility of granting rebate of duty in advance could not be extended to the applicant by virtue of the CBEC's circular itself. Therefore, no error can be attributed to the order of the Commissioner (Appeals).

5. Accordingly, the Revision Applications filed by the applicant are rejected.

  
16-4-18

(R. P. Sharma)

Additional Secretary to the Government of India

M/s Banswara Syntex Ltd.,  
Banswara, Rajasthan  
GOI Order No. 176-178/18-CX dated 16-4-2018  
Copy to:-

1. The Commissioner of Central Excise, 142 - B, Sector - 11, Hiran Magri, Near Shahi Bagh, Udaipur - 313 002.
2. The Commissioner (Appeals) Customs, Central Excise & Service Tax, Jaipur.
3. PA to AS(Revision Application)
4. Guard File

  
17/4/18

NIRMALA DEVI

(Section officer)  
(Revision Application unit)