

REGISTERED SPEED POST



**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India**
8th Floor, World Trade Centre, Cuff Parade,
Mumbai- 400 005

F. NO. 195/199/13-RA/~~4098~~
4099

Date of Issue: 11/10/19

ORDER NO. 17/2019-CX (WZ) /ASRA/Mumbai, DATED 30.8.2019 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s Aimco Pesticides Limited, Mumbai.

Respondent : Commissioner of Central Excise, Raigad .

Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. BC/336/RGD/2012-13 dated 22.10.2012 passed by the Commissioner of Central Excise (Appeals) Mumbai-III.

ORDER

This Revision Application is filed by M/s Aimco Pesticides Ltd., Mumbai, (hereinafter referred to as "the applicant") against the Order-in-Appeal No. BC/336/RGD/2012-13 dated 22.10.2012 passed by the Commissioner of Central Excise (Appeals) Mumbai-III.

2. The brief facts of the case are that Deputy Commissioner (Rebate) Raigad, had rejected the six rebate claims filed by the applicant amounting to Rs.4,35,436/- (Rupees Four Lakh Thirty Five Thousand Four Hundred and Thirty Six only).

3. On appeal being filed by the applicant, Commissioner (Appeals) vide Order-in-Appeal No. BC/336/RGD/2012-13 dated 22.10.2012 rejected the appeal observing that :

"The jurisdictional Central Excise officer in charge of the manufacturing unit has sought to deny the credit of duty availed on inputs used in the manufacture of finished goods which are exempted from duty on the ground that the finished goods "Insoluble Sulphur" classifiable under TI 25030090 attracting NIL rate of duty. Section 5A(1A) provides that where the finished goods are exempted from payment of Central Excise, the manufacturer has to clear finished goods at NIL rate of duty and cannot pay duty on his own volition. When no duty is payable on finished goods, no Cenvat credit would be admissible on the inputs to the manufacturer. When no Cenvat credit is admissible, no Excise duty can be paid through Cenvat account. Hence, even when Excise duty is paid on finished goods, no rebate is admissible to the appellants".

4. Being aggrieved with the impugned order in appeal, the applicant had filed this Revision Application under Section 35EE of the Central Excise Act, 1944 before the Government on the ground mentioned therein.


5. A personal hearing in the matter was fixed on 27.08.2019. However, the applicant vide his letter APL/SUL/ORGANIC dated 19.08.2019 acknowledged the copy of personal hearing letter dated 08.08.2019 asking

them to appear for personal hearing on 27.08.2019 and further submitted that they do not want to contest the matter further and the Order of Commissioner (Appeals) No. BC/336/RGD/2012-13 dated 22.10.2012 is accepted by them. In view of this the applicant vide their aforesaid letter sought to withdraw the Revision Application No. 195/199/13-RA.

6. Government notes that the applicant, M/s Aimco Pesticides Limited have themselves requested for withdrawal of the present Revision Application vide letter dated 19.08.2019. Under such circumstances, Government, without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No. 195/199/13-RA .

7. The Revision Application is dismissed as withdrawn.

8. So, ordered.


(SEEMA ARORA)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. 17/2019-CX (WZ) /ASRA/Mumbai DATED 30.08.2019

To,
M/s Aimco Pesticides Limited,
AIMCO House, 8th Road, P.B. No. 6822,
Santacruz (East), Mumbai 400 055.

Copy to:

Copy to:

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