

REGISTERED
SPEED POST



F.No. 195/132-135/14-RA
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...57.11.18.

ORDER NO. 18-21/2018-Cx dated 04-01-2018 OF THE GOVERNMENT OF INDIA,
~~PASSED BY SHRI R.P.SHARMA, PRINCIPAL COMMISSIONER & ADDITIONAL~~
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE
CENTRAL EXCISE ACT, 1944.

SUBJECT : Revision Application filed, under section 35EE of the
Central Excise Act, 1944 against the Order-in-Appeal No.
157-160-CE/APPL/MRT-I/2013 dated 09.12.2013 passed
by Commissioner of Central Excise (Appeals), Meerut - I.

APPLICANT : M/s. Continental India Limited, Modipuram, Meerut

RESPONDENT : Commissioner of Central Excise, Meerut - I.

ORDER

Four revision applications No. 195/132-135/2014 dated 26.6.2014 have been filed by M/s. Continental India Limited (hereinafter referred to as the applicant) against Commissioner (Appeals)'s Order No.157-160-CE/APPL/MRT-I/2013 dated 09.12.2013, whereby their appeal filed before him against the order of Assistant Commissioner of Meerut Division has been rejected. The revision application has been filed by the applicant mainly on the ground that the Commissioner (Appeals) has failed to appreciate the submissions made before her.

2. A personal hearing was held in this case on 11.12.2017 which was attended by Shri Dhruv Matta, Advocate, on behalf of the applicant who reiterated the grounds of revision already pleaded in their revision application. He has also submitted a compilation of relevant provisions and case laws.

3. On examination of the revision application and other relevant case records, it is noticed by the Government at the outset that each revision application was to be accompanied by a fee of Rs.1000/- since the amount involved in each revision application is more than Rs.1.00 lakh. But a fee of Rs.200/- only was paid against each application on 12.5.14 and the remaining fee of Rs.800/- in each case was paid on 19.6.2014 and its information was given to this office on 26.6.14. Thus the required fee of Rs.1000/- in each case is finally paid on 19.6.14.

4. As per Sub Section 3 of Section 35EE OF Central Excise Act, 1944, a revision application is to be accompanied by a fee of Rs.1000/- when the amount of duty etc. levied by any Central Excise officer is more than Rs.1.00 lakh. This requirement of payment of fee before or at the time of filing the application is mandatory and no relaxation in this regard is provided under the aforesaid provision or any other Section. Thus if any application is not accompanied by the specified fee, such application cannot be considered as properly filed by the Government by virtue of the above mentioned provision. In the instant case, while the revision application was filed with the Government on 13.05.2014, the fee of Rs.800/- has been paid only on 19.6.2014. Consequently, this application cannot be considered as a proper revision application until fee was paid on 19.6.2014. Finally the proper revision

application in this case can be considered to have been filed only on 19.6.2014 by which date this application is time barred as a revision application can be filed only within 3 months from the date of communication of the Commissioner (Appeal)'s Order as per Sub Section 2 of Section 35EE of Central Excise Act, 1944 which was received in this case on 19.2.2014.

5. In view of the above discussion, the revision application is rejected as time barred without going into the merits of the case.

(R.P. Sharma)
4.1.18

(R.P.Sharma)

Additional Secretary to the Government of India

M/s. Continental India Limited,
Roorkee Road,
Modipuram, Meerut
Uttar Pradesh-250110

ORDER NO. Cx dated 2017

Copy to:-

1. Commissioner of Central Excise, Meerut-I Commissionerate, Opposite Chaudhary Charan Singh University, Mangal Pandey Nagar, Meerut -250005.
2. Commissioner (Appeals), Customs & Central Excise, Meerut-I, Opposite Chaudhary Charan Singh University, Mangal Pandey Nagar, Meerut-250005.
3. The Assistant Commissioner of Central Excise Division, Meerut, U.P.
4. PA to AS(RA)
5. Guard File
6. Spare copy

ATTESTED

Ravi
04/01/18

(Ravi Prakash)
OSD (RA)