

**SPEED POST**



F.No. 195/01/2019-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. 19/8/21.....

Order No. 183/2021-CX dated 19-8-2021 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 Application filed under section 35 EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 169/HAL/CE/2018-19 dated 13.09.2018 passed by the Commissioner of Central Excise (Appeals), Kolkata-II.

Applicants : M/s Ludlow Jute & Specialities Ltd., Kolkata.

Respondent : The Commissioner of CGST & Central Excise, Haldia.

\*\*\*\*\*

**ORDER**

A revision application, bearing no. 195/01/2019-R.A., dated 01.01.2019 has been filed by M/s Ludlow Jute & Specialities Ltd., Kolkata (hereinafter referred to as the Applicants) against the Order-in-Appeal No. 169/HAL/CE/2018-19 dated 13.09.2018 passed by the Commissioner of Central Excise (Appeals), Kolkata-II. The Commissioner (Appeals) has upheld the Order-in-Original No. 52 & 52A/OIO/AC/CE/ADJ/JPD/2017 dated 19.09.2017 passed by the Assistant Commissioner of CGST & Central Excise, Junglepur Division, Haldia.

2. Briefly stated, the Applicants were registered with the Central Excise department for manufacture and removal of jute products falling under chapter heading no. 5310 of the First Schedule to the Central Excise Tariff Act, 1985. The department observed that the Applicants herein had exported their finished goods without payment of Jute Cess @ 1% payable on the assessable value during 2016-17. Accordingly, two show cause notices dated 17.03.2017 and 05.06.2017 were issued to the Applicants for the recovery of Cess amounting to Rs. 38,72,449/- and Rs. 10,44,883/-, respectively. The original authority, vide the aforesaid Order-in-Original dated 19.09.2017, confirmed the demand alongwith interest and imposed equal amount of penalty. The appeal filed by the Applicants herein has been rejected by the Commissioner (Appeals), vide the impugned Order-in-Appeal.

3. The revision application has been filed, mainly, on the ground that the original authority proceeded on a wrong basis that the Applicants had malafide intention to evade payment of Cess; that all export clearances were made as per the provisions of Rule 19 of the Central Excise Rules, 2002 read with Notification No. 42/2001 dated 26.06.2001 and Rule 18 read with Notification No. 19/2004-CE (NT) dated 06.09.2004; and that the department had taken a dual stand on the self same subject whereas on the one hand they had rejected rebate of Cess in their other cases stating it was not a duty of excise

while on the other hand the demand, in the present case, has been confirmed under the provisions of the Central Excise Act treating the Jute Cess as a duty of excise. Written submissions dated 16.08.2021 have been filed by the department opposing the revision application.

4. Personal hearing in the matter was held, in virtual mode, on 18.08.2021. Sh. S.K. Thakur, GM (Taxation) submitted for the Applicant that the dispute involved in this case has been settled under the SVLDRS Scheme and the Discharge Certificate dated 27.05.2020 has been issued by the department. He, accordingly, requested that the RA may be allowed to be withdrawn. Sh. Samarendra Mondal, AC requested for the copies of the Payment Challan and Discharge Certificate for verification and records.

5. The Government has carefully examined the matter. The instant revision application has been filed with a delay of 04 days, which has been explained to be due to postal delay. Delay is condoned.

6. The Government observes that the Applicant has settled the subject dispute under the SVLDRS Scheme and a copy of the Form no. SVLDRS-4 dated 22.04.2020, generated on 27.05.2020, has been placed on record. Accordingly, a request has been made to allow withdrawal of the instant RA. In the conspectus of these facts, the prayer is allowed.

7. The revision application is disposed off in above terms.

  
(Sandeep Prakash)

Additional Secretary to the Government of India

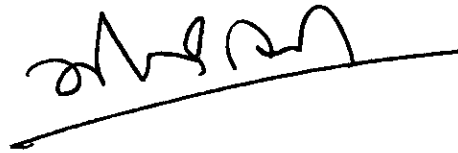
M/s Ludlow Jute & Specialities Ltd., KCI Plaza,  
23C, "Ashutosh Chowdhury Avenue", 4<sup>th</sup> Floor,  
Kolkata – 700 019.

G.O.I. Order No. 183/21-CX dated 19-8-2021

Copy to: -

1. The Commissioner of CGST & Central Excise, Haldia, 15/1, Strand Road, M.S. Building, Kolkata – 700 001.
2. The Commissioner of CGST & Central Excise (Appeals), Kolkata – II, Bamboo Villa, 3<sup>rd</sup> Floor, 169, A.J.C. Bose Road, Kolkata – 700 014.
3. The Assistant Commissioner, CGST & Cx, Junglepur Division, Haldia Commissionerate, 2<sup>nd</sup> Floor, 9C Esplanade Row East, Dharmtala, Kolkata – 700 069.
4. P.S. to A.S. (Revision Application).
5. Guard File.
6. Spare Copy

ATTESTED



आशीष तिवारी / ASHISH TIWARI  
सहायक आयुक्त / Assistant Commissioner  
केन्द्रीय वस्तु एवं सेवा कर, केन्द्रीय उत्पाद एवं सीमा शुल्क  
CGST, Central Excise & Customs  
राजस्व विभाग / Department of Revenue  
वित्त मंत्रालय / Ministry of Finance  
भारत सरकार / Government of India  
नई दिल्ली / New Delhi