

**SPEED POST**



F.No. 198/01/2020-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 08/09/21...

Order No. 217 /2021-CX dated 08/09/2021 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. MRT/EXCUS/000/APPL-MRT/97/2020-21 dated 20.07.2020 passed by the Commissioner (Appeals), Central Goods & Service Tax, Meerut.

Applicants : The Commissioner of CGST, Meerut

Respondent : M/s. Quality Flavour & Exports, Moradabad

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**ORDER**

A revision application no. 198/01/2020-R.A. dated 15.10.2020 has been filed by the Commissioner of CGST, Meerut (hereinafter referred to as the Applicant) against Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/97/2020-21 dated 20.07.2020 passed by the Commissioner (Appeals), CGST, Meerut.

2. The Applicant, vide letter dated 06.09.2021, has intimated that the above revision application has been inadvertently filed in as much as the issue in the instant case relates to refund claim of accumulated CENVAT Credit under the provisions of Rule 5 of the CENVAT Credit Rules, 2004. Hence, the said issue is not covered under first proviso to sub-section (1) of Section 35B of the Central Excise Act, 1944 and appropriately, the appeal against the said Order-in-Appeal lies before CESTAT. Accordingly, a request has been made to allow withdrawal of the instant revision application.

3. In the conspectus of above facts, the revision application is allowed to be withdrawn.



(Sandeep Prakash)

Additional Secretary to the Government of India

The Commissioner, CGST, Meerut, Opposite CCS University, Mangal Pandey Nagar, Meerut, U.P. – 250 005.

G.O.I. Order No. 217/21-CX dated 08/09/2021

Copy to: -

1. M/s. Quality Flavour & Exports, (100% EOU), Mora Industrial Estate, Prem Nagar, Export Zone, Kanth Road, Moradabad.
2. The Commissioner (Appeals), CGST, Meerut, Opposite CCS University, Mangal Pandey Nagar, Meerut – U.P.(250 005.)
3. The Deputy Commissioner, B – 123, Budhi Vihar, Avas Vikas Colony, Moradabad – 244 001.
4. P.S. to A.S. (Revision Application).
5. Guard File.

✓ Spare copy.

Attested



(लक्ष्मी राघवन)  
(LAKSHMI RAGHAVAN)  
अनुभाग अधिकारी / Section Officer  
वित्त मंत्रालय (राजस्व विभाग)  
Ministry of Finance (Deptt. of Rev.)  
भारत सरकार / Govt. of India,  
नई दिल्ली / New Delhi