

**SPEED POST**



**F. No. 195/196/2018—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. 10-11-2021.

Order No. 229/2021-CX dated 10-11-2021 of the Government of India, passed by Shri 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. 82/Kol-I/2018 dated 28.03.2018 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata.

Applicant: M/s P. C. Chandra Gems Pvt. Ltd., Kolkata.

Respondent: Commissioner of CGST & CE, Kolkata-North.

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**ORDER**

A Revision Application No. 195/196/2018-R.A. dated 13.08.2018 has been filed by M/s P. C. Chandra Gems Pvt. Ltd., Kolkata (hereinafter referred to as the Applicants) against the Order-in-Appeal No. 82/Kol-I/2018 dated 28.03.2018 passed by Commissioner of CGST & Central Excise (Appeals), Kolkata, wherein the appeal filed by the Applicants against Order-in-Original No. 10/Joint Commissioner/Kol-I/C.Ex/2014 dated 08/11/2014 passed by the Joint Commissioner, Central Excise, Kolkata-I, has been rejected.

2. The brief facts leading to the present proceedings are that the Applicants were engaged in the manufacture of excisable goods, namely, articles of gold and silver. A Show Cause Notice was issued to the Applicants alleging that they had cleared gold bars without payment of central excise duty of Rs. 47,059/- and without observing the formalities envisaged under Central Excise Rules, 2002. The demand of the said duty was confirmed and a penalty of Rs. 47,059/- was imposed, vide the abovesaid Order-in-Original dated 08/11/2014. The appeal filed before the Commissioner (Appeals) was rejected, vide the impugned Order-in-Appeal dated 28.03.2018.

3. The instant revision application has been filed contesting the orders of the lower authorities on various counts.

4. Personal hearing was held on 10.11.2021, in virtual mode. Ms. Ruby Bhalotia, CA, appeared for the Applicants and submitted that the matter has been settled under SVLDRS. The requisite amount has been paid vide Challan No. (SVLDRS-4) L050320SV400911 dated 05.03.2020. Hence, the present RA has become infructuous. Sh. Saibal Gupta, Superintendent, appeared for the Respondent and submitted that since the matter has been settled under SVLDR Scheme, he has nothing further to add.

5. The Government has examined the matter. The matter in this case pertains to non-payment of central excise duty on gold bars and its demand under Section 11 A of the Central Excise Act, 1944. A case of this nature is not covered under the first proviso to sub-section (1) of Section 35 B of the Central Excise Act, 1944. The Government, therefore, holds that the instant revision application is not maintainable under Section 35EE.

6. Further, it has been averred by the Applicant that the matter has been settled under Sabka Vishwas (Legacy Dispute Resolution) Scheme and the requisite amount has been paid vide Challan No. (SVLDRS-4) L050320SV400911 dated 05.03.2020. This has been verified by the Respondent department vide letter C. No. V(30)2/22/TBL/CE/Kol-I/2015/16886 dated 01.10.2021. Hence, the present RA has also become infructuous.

7. The revision application is dismissed as non-maintainable and for being infructuous.

  
(Sandeep Prakash)

Additional Secretary to the Government of India

M/s. P.C. Chandra Gems Pvt. Ltd.,  
P-154A, Nazrul Islam Avenue,  
CIT Scheme VII M, Kolkata – 700054.

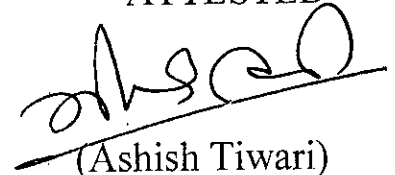
G.O.I. Order No. 229/21-CX dated 16-11-2021

Copy to: -

1. The Commissioner of CGST & Central Tax, Kolkata-North Commissionerate, 180, Shantipally, Rajdanga Main Road, Kolkata – 700107.

2. The Commissioner (Appeals), Central Excise & CGST, Howrah Commissionerate, M.S. Building, 2<sup>nd</sup> Floor, 15/1, Strand Road, Kolkata – 700001.
3. PA to AS (Revision Application)
4. Spare Copy
5. Guard File

ATTESTED



(Ashish Tiwari)

Assistant Commissioner (R.A.)