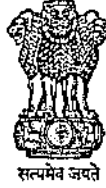


REGISTERED SPEED POST



**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. 195/118/17-RA / 4244 Date of Issue: 12.08.2021
195/257/17-RA

ORDER NO. ²⁵⁵⁻²⁵⁶2021-CX (WZ) /ASRA/Mumbai, DATED 28.07.21 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s Torrent Pharmaceuticals Ltd., Gujarat.

Respondent : Commissioner of Central Excise, Ahmedabad-III.

Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Orders-in-Appeal No. AHM-EXCUS-003-APP-136-16-17 dated 27.10.2016 and AHM-EXCUS-003-APP-296-16-17 dated 30.03.2017 passed by the Commissioner (Appeals-I) of Central Excise, Ahmedabad.

ORDER

These revision applications have been filed by M/s. Torrent Pharmaceuticals Ltd., Gujarat, (hereinafter referred to as "the applicant") against the Orders-in-Appeal No. AHM-EXCUS-003-APP-136-16-17 dated 27.10.2016 and AHM-EXCUS-003-APP-296-16-17 dated 30.03.2017 passed by the Commissioner (Appeals-I) of Central Excise, Ahmedabad.

2. The brief facts of the case are that the applicant are inter alia engaged in the manufacture and sale of pharmaceutical formulations and products classified under Chapter 30 of the First Schedule to the Central Excise Tariff Act, 1985. In respect of goods exported during April-May 2015 and December 2015-February 2016 on payment of excise duty under claim of rebate, the applicant filed rebate claims of Rs. 15,15,37,266/- and Rs.34,70,770/- respectively, for rebate of excise duty paid on goods cleared and exported under Notification No. 19/2004-CE (NT) dated 06.09.2004 read with Rule 18 of the Central Excise Rules, 2002.

3. The applicant was issued a Show cause notices V/18-01/Pre-Audit/2012-13 dated 04.08.2015 and F. No. V.30/18- 02/TPL/2016-17 dated 19.04.2016 proposing to reject the total claim for rebate of Rs.15,15,37,266/- and Rs.34,70,770/- respectively, based on the allegation that the goods were overvalued by the applicant with intent to avail cash rebate by utilizing Cenvat credit for payment of excise duty on exported goods.

4. The Deputy Commissioner of Central Excise, Kalol Division, Ahmedabad - III vide Orders-in-Original Nos.AHM-CEX-2616/R/2014 dated 24.08.2015 and 10/CE/Ref/DC/2016-17 dated 13.07.2016 rejected the entire rebate claims of the applicant amounting to Rs.15,15,37,266/- and Rs.34,70,770/- respectively by confirming the allegations raised in the show cause notices.

5. Aggrieved by the above orders of the Deputy Commissioner, the applicant preferred an appeal before the Commissioner (Appeals) of Central Excise, Ahmedabad. The Commissioner (Appeals) vide the impugned orders dated 27.10.2016 & 30.03.2017 disposed of the appeals filed by the applicant by way of remand.

6. Commissioner(Appeals) remanded the matters to the adjudicating authority with a direction that if the value of the exported goods in the rebate claim is found to be higher, then the adjudicating authority ought to have granted cash rebate to

the extent that excise duty was found to be payable and the remaining amount claimed as rebate ought to be re-credited to the Cenvat credit account of the applicant since it is not in dispute that the goods were exported on payment of excise duty and it is a fundamental principle that taxes are not to be exported.

7. Being aggrieved by the impugned orders dated 27.10.2016 & 30.03.2017 to the extent that the Commissioner (Appeals) directed the adjudicating authority to re-determine the assessable value at the time of remanding the matter and to the extent that the Commissioner (Appeals) held that the case laws and Circulars relied upon by the applicant were not relevant, the applicant preferred the instant revision applications before Revision Authority, Government of India.

8. In response to this office letter dated 31.03.2021 fixing personal hearing in these matters on 20.04.2021, the applicant vide letter dated 07.04.2021 requested to permit withdrawal of these Revision Applications.

9. As the applicant themselves have requested for withdrawal of the instant Revision Applications vide letters dated 07.04.2021, Government without going into the merits of the case, allows the applicant to withdraw the Revision Applications bearing F.No.195/118/17-RA & 195/257/17-RA filed by them against Orders-in-Appeal No. AHM-EXCUS-003-APP-136-16-17 dated 27.10.2016 and AHM-EXCUS-003-APP-296-16-17 dated 30.03.2017, respectively passed by the Commissioner (Appeals-I) of Central Excise, Ahmedabad.

10. The Revision Applications are dismissed as withdrawn.

Shrawan
28/07/21
(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. ²⁵⁵⁻²⁵⁶ /2021-CX (WZ) /ASRA/Mumbai DATED 28.07.21

To,

M/s Torrent Pharmaceuticals Ltd.,
Indrad, Ahmedabad-Mehsana Highway,
Tal. Kadi, Dist. Mehsana Gujarat 382721.

Copy to:

1. The Commissioner of CGST, Gandhinagar, 2nd Floor, Customs House, Near All India Radio, Navrangpura, Ahmedabad - 380009.
2. The Commissioner of CGST (Appeals), Ahmedabad, Central Excise Bhavan, Ambawadi, Ahmedabad - 380015.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard file.
5. Spare Copy.