

REGISTERED
SPEED POST



F.No. 195/299/2015-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.....

ORDER NO. 265/2018CE dated 29/05/2018 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.
GZB/EXCUS/000/APP/32/2015-16 dated 17.07.2015,
passed by the Commissioner of Central Excise (Appeals),
Meerut-II.

APPLICANT : M/s East India Udyog Ltd.

RESPONDENT : The Commissioner of Central Excise, Ghaziabad.

ORDER

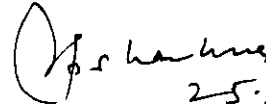
A Revision Application No. 195/299/2015 – R.A. dated 19.10.2015 is filed by M/s East India Udyog Ltd., Ghaziabad (hereinafter referred to as the Applicant) against the Order—In—Appeal No. GZB/EXCUS/000/APP/32/2015-16 dated 17.07.2015, passed by the Commissioner of Central Excise (Appeals), Meerut-II.

2. The Revision Application is filed mainly on the grounds that they have exported the goods on payment of duty, Bank Realisation Certificate is not a condition for sanctioning of rebate of duty and the discrepancy in the number of packages in the ARE-1, Central Excise invoice and the Shipping Bill is only because of clerical error.

3. Personal hearings were fixed on 06.04.2018, 24.02.2018 and on 23.05.2018. While the Assistant Commissioner of Central Excise, Ghaziabad, availed the personal hearing on 20.04.2018 and opposed the Revision Application for the reasons mentioned in the Order—In—Appeal, the applicant did not avail hearing on any of the above three dates from which it is evident that the applicant is not interested in availing personal hearing.

4. On examination of the Revision Application, it is noticed by the government at the outset that the Revision Application presented before the government on 19.10.2015 was not accompanied by a fee of Rs.1,000/-. Whereas as per Section 35EE(3) of the Central Excise Act, 1944 this Revision Application was required to be accompanied by a fee of Rs.1,000/- in this case as the rebate claim amount is Rs. 30,83,998/- as per the Revision Application itself. This payment of fee prior to filling of the Revision Application was mandatory and no relaxation in this regard can be provided by any authority under the aforesaid provision or any other. Since in this case the Revision Application was presented without payment of the required fee of Rs.1,000/-, it cannot be considered to have been filed properly before the government and consequently it is liable to be rejected as non-maintainable on this ground alone.

5. Accordingly, the Revision Application is rejected without going into the merit of the case.


25.5.18

(R.P. Sharma)

Additional Secretary to the Government of India

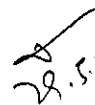
M/s East India Udyog Ltd.,
145, G.T. Road, Sahibabad,
Ghaziabad-201005 (U.P.)

ORDER NO. 263/2018 Cx dated 25/5/2018

Copy to: -

1. The Commissioner of Central Excise, Customs & Service Tax, C.G.O. Complex-II, Kamla Nehru Nagar, Ghaziabad-201002.
2. The Commissioner of Customs & Central Excise, Meerut(Appeals-II), C-56/42, Renu Tower, Sector-62, Noida (U.P.)
3. The Assistant Commissioner of Central Excise & Service Tax, Division-II, Ghaziabad, U.P.
4. Mr. Rajesh Kumar, C/o Rajesh Kumar & Associates, Advocates & Consultants, 601, Alpha Tower, Sector-9, Vasundhara, Ghaziabad-201012 (U.P.)
5. PA to AS(RA)
- ✓ 6. Guard File
7. Spare copy

ATTESTED


28.5.2018

(Debjit Banerjee)
S.T.O. (RA)