

**Subject** : Revision application filed under Section 35 EE of the Central Excise Act, 1944 against the order-in-appeal No.338 (CB)/CE/JPR-II/2010 dated 20.8.10 and No.355 (CB)/CE/JPR-II/2010 dated 31.8.10 passed by Commissioner of Custom & Central Excise, (Appeals), Jaipur-II.

**Applicant** : M/s Dinesh Tobacco Industries, Jodhpur

**Respondent** : Commissioner of Central Excise, Jaipur-II

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ORDER

These revision applications are filed by M/s Dinesh Tobacco Industries, Jodhpur against the Order-in-Appeal No.338 (CB)/CE/JPR-II/2010 dated 20.8.10 and No.355 (CB)/CE/JPR-II/2010 dated 31.8.10 passed by Commissioner of Customs & Central Excise, (Appeals), Jaipur-II in the matter arising out of order-in-original No.248/2008-CE dated 30.6.09 and 395/2009-CE dated 26.11.09 respectively as passed by Jurisdictional Assistant Commissioner of Central Excise, Jodhpur Division.

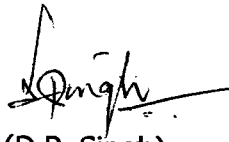
2. The applicants vide their letter dated 18.2.13 have stated that issue involved in both the revisions relates to refund of duty paid on goods exported under bond. They stated that since the issue does not fall under jurisdiction of Central Government in terms of Section 35EE of Central Excise Act 1944, they were withdrawing both the applications with liberty to pursue matter before Hon'ble CESTAT, Delhi. Applicant further intimated that they have already filed appeals bearing No.E/142-143/2011-Cx against the above order-in-appeal before CESTAT and therefore requested to allow them to withdraw both the revision applications.

3. Government notes that revision application against order-in-appeal relating to refund of duty (wrongly paid), under Section 11B does not lie before Central Government under Section 35EE of Central Excise Act 1944 since the issue is not covered under proviso to Section 35 B(1) of Central Excise Act 1944. Therefore the revision application against such order is not maintainable under Section 35EE before this authority.

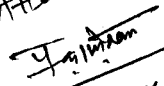
4. In view of above, Government allows the applicant to withdraw their revision application and these revision applications are treated as withdrawn and disposed off accordingly.

5. So ordered.

M/s Dinesh Tobacco Industries,  
29, Industrial Area  
Behind New Power House

  
(D.P. Singh)  
Joint Secretary (Revision Application)

Attested

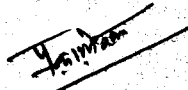
  
P. K. RAMESHWAR/P. K. RAMESHWARAM  
विशेष कार्य अधि. / OSD-II (RA)  
मंत्रालय, (राजस्व विभाग)  
Finance (Deptt. of Rev.)  
Govt. of India  
Delhi

Order No. 292-293/13 -Cx dated 28.03.2013

Copy to:

1. Commissioner of Central Excise, New Central Revenue Building, Statute Circle, C-Scheme, Jaipur-05
2. Commissioner (Appeal-II), Customs & Central Excise, N.C.R.B Building, Statute Circle, C-Scheme, Jaipur-05.
3. Deputy Commissioner of Central Excise & Service Tax Division, Jodhpur, Rajasthan
4. PS to JS (RA)
5. Guard File.
6. Spare Copy

ATTESTED



(P.K.Rameshwaram)  
OSD (Revision Application)

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