

REGISTERED
SPEED POST



F.No. 198/79/12-RA-Cx
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6 FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue..22/4/15

Order No. **09 / 2015 -CX** dated **22.04.2015** of the Government of India, passed By Smt. Rimjhim Prasad, Joint 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 Order-in-Appeal No.BC/279/BEL/2011-12 dated 30.01.2012 passed by Commissioner of Central Excise (Appeals), Mumbai-III

Applicant : Commissioner of Central Excise, Mumbai-III, Zone-II

Respondent : M/s. Cipla Ltd., Mumbai.

ORDER

This Revision Application is filed by Commissioner of Central Excise, Mumbai-III (hereinafter referred as the applicant) against Order-in-Appeal No. BC/279/BEL/2011-12 dated 30.01.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-III, Zone-II in the matter arising out of Order-in-Original No. 133/R/RM/AC(RC)/M-III/11-12 dated 31.10.2011 passed by the Assistant Commissioner of Central Excise, (Rebate) Mumbai-III, in respect of M/s. Cipla Ltd., Mumbai who is the respondent in this case.

2. The brief facts of the case are that the respondent exported the excisable goods on payment of duty and filed rebate claim of duty paid on exported goods. The original authority rejected the rebate claim by holding that drawback is not admissible if CENVAT Credit is availed and as the respondent availed drawback, allowing rebate of excise duty paid will amount to double benefit and hence, rebate is not admissible in such circumstances. Commissioner(Appeals) allowed the case in favour of respondent even when they have taken drawback of customs portion only. The applicant department has filed this Revision Application under Section 35 EE of the Central Excise Act, 1944.

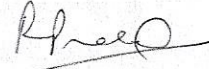
3. Subsequently, the applicant department vide letter dated 18.09.2012 has submitted the application for withdrawal of Revision Application where it has been stated that the issue has attained finality vide Government of India Order No. 551-569/2012- Central Excise dated 11.05.2012, CBEC's Circular No.35/2010-Cus dated 17.09.2010; and Chief Commissioner, Central Excise, Mumbai Zone-II's letter F.No. IV/16-16/CCO-II/MCX/2012 dated 08.05.2012.

4. The personal hearing scheduled in this case on 30-03-2015 was attended by Ms. Shweta Yadav, Assistant Commissioner on behalf of the applicant department and she reiterated contents of the above cited letter dated 18.09.2012. Nobody attended hearing on behalf of respondent party. The

respondent vide their written submission received on 30.03.2015 mainly reiterated contents of impugned Order-in-Appeal.

5. Government notes that the applicant has himself requested for withdrawal of this Revision Application vide letter dated 18.09.2012. Under such circumstances, Government without going into the merits, allows the applicant to withdraw their revision application. This revision application is treated as withdraw and disposed off accordingly.


6. So, ordered.



(Rimjhim Prasad)
Joint Secretary (Revision Application)

To

Commissioner of Central Excise, Mumbai-III,
4th Floor, Vardaan Trade Centre,
MIDC, Wagle Industrial Estate,
Thane (West) – 400 604.

Attested

शुकोत अली
Shoukat Ali
Under Secretary (RA)

Order No. 09 / 2015 -CX dated 20.04.2015

Copy to:

1. M/s. CIPLA LTD., Raj Plaza 3rd floor Opp. Everest Masala Factor LBS Marg Vikholi (W), Mumbai- 400 008.
2. The Commissioner of Central Excise (Appeals), Mumbai-III, 5th Floor, CGO Complex CBD Belapur, Navi Mumbai- 400 614.
3. The Commissioner of Central Excise Central Excise, Mumbai-III, 3rd & 4th Floor, Vardaan Trade Centre, M.I.D.C., Wagle Industrial Estate, Thane (West) – 400 604.
4. The Assistant Commissioner of Central Excise Mumbai-III, 4th Floor, M.I.D.C., Wagle Industrial Estate, Thane (West)-400604
5. Guard File
6. PS to JS (RA)
7. Spare Copy

ATTESTED



(Shaukat Ali)

Under Secretary (RA)

Under Secretary (RA)