

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, Cuffe Parade,
Mumbai- 400 005

F.No.371/04-A/DBK/14-RA

/6148

Date of Issue:

01/11/2022

ORDER NO. 302/2022-CUS (WZ)/ASRA/MUMBAI DATED 28/10/2022 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. Blue Star Ltd.

Respondent: Commissioner of CGST & CX, Thane

Subject : Revision Application filed under Section 35EE of the Central
Excise Act, 1944 against Orders-in-Original No. JCH-
02/DBK/CCE/TH-I/20-02/2013, JCH-14/DBK/CCE/TH-I/20-
15/2013, JCH-10/DBK/CCE/TH-I/20-11/2013, JCH-
04/DBK/CCE/TH-I/20-04/2013 dated 17.12.2013 passed by
the Commissioner of Central Excise Thane.

ORDER

This Revision Application has been filed by M/s. Blue Star Ltd. (hereinafter referred to as "the Applicant") against the Orders-in-Original No. JCH-02/DBK/CCE/TH-I/20-02/2013, JCH-14/DBK/CCE/TH-I/20-15/2013, JCH-10/DBK/CCE/TH-I/20-11/2013, JCH-04/DBK/CCE/TH-I/20-04/2013 dated 17.12.2013 passed by the Commissioner of Central Excise Thane.

2. Government has carefully gone through the relevant case records available in case files, perused the impugned Order-in-Original. It is observed that the applicant is aggrieved by the aforesaid OIOs and the Revision application is filed against the same. Government reproduces the text of Section 35EE here for easy reference:

"Section 35EE. Revision by Central Government. -

(1) The Central Government may, on the application of any person aggrieved by any order passed under Section 35A, where the order is of the nature referred to in the first proviso to sub-Section (1) of Section 35B, annul or modify such order :"

3. Government finds that an application under Section 35EE of the Central Excise Act, can be filed only against any order passed under section 35A i.e against an Order passed by Commissioner (Appeals). In this case they have filed appeal against Commissioner's Order-in Original and hence the same does not fall under the jurisdiction of this office. In the result, the revision application filed by the Applicant is not maintainable under Section 35EE of the Central Excise Act, 1944.

4. In view of the above discussion, the Government is of the opinion that the issue involved in this case does not fall within the jurisdiction of this authority and the application is not maintainable for want of jurisdiction in terms of Section 35EE of the Central Excise Act, 1944.

5. In view of the above discussions, the revision application filed by the Applicant is dismissed as non-maintainable due to lack of jurisdiction.

Shrawan Kumar
28/10/22

(SHRAWAN KUMAR)
Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No. ~~302~~/2022-CUS (WZ)/ASRA/Mumbai DATED ~~28~~.10.2022

To,

1. M/s. Blue Star Ltd., Kasturi Building, Mohan T. Advani Chowk, J.T. Road, Mumbai- 400020.
2. The Commissioner of CGST & CX, CGST Bhavan, Accel House, Road No. 22, Wagle Industrial Estate, Thane(W), Thane-400604.

Copy to:

1. Sr. P.S. to AS (RA), Mumbai
2. Guard file.