

REGISTERED SPEED POST



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre,
Centre - I, Cuffe Parade,
Mumbai-400 005

F.No.195/229/WZ/2019-RA | 5621

Date of Issue 06/10/2021

ORDER NO: 340/2021-CX (WZ) / ASRA / MUMBAI/ DATED 30.9.2021 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.

Subject : Revision Application filed, under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. PVNS/458/APPEALS THANE/ TR/2018-19 dated 12.03.2019 passed by the Commissioner of CGST & CX., Appeals-Thane, Mumbai.

Applicant : M/s. Connectwell Industries Pvt. Ltd., Mumbai.

Respondent : Commissioner of CGST, Thane Rural-Commissionerate.

ORDER

This Revision Application has been filed by M/s. Connectwell Industries Pvt. Ltd., Mumbai, (hereinafter referred to as "the applicant") against the Order-in-Appeal No. PVNS/458/APPEALS THANE/ TR/2018-19 dated 12.03.2019 passed by the Commissioner of CGST & CX., Appeals-Thane, Mumbai

2. The issue in brief is that the appellant is holding Central Excise Registration No. AAACC4125DXM001 for manufacture of exciseable goods viz. Connector/Terminal falling under Sub chapter heading No. 85389000 of CETA, 1985 and Service Tax Registration No. AAACC4125DST001 for payment of service tax under reverse charge mechanism. The appellant is availing Cenvat credit on the input/input services/capital goods as per provision of Cenvat Credit Rules, 2004.

3. During the course of audit on the records of the appellant conducted for the period of December, 2015 to June, 2017 it was noticed the assessee had availed the Cenvat credit of Swachh Bharat Cess(hereinafter referred to as "SBC") in respect of input services/ SBC paid under reverse charge mechanism and utilized the same for discharging duty liability. Therefore, the Assistant Commissioner, Circle-VIII, CGST & CX Audit has issued Show Cause Notice F. No: CGST/Au-Th/Cir-VIII/GR-39/Connectwell/36/2017-18 dated 14.05.2018 for the period of December 2015 to June 2017 with intent to avail wrong Cenvat Credit of Rs.4,43,705/-

4. The Adjudicating Authority vide Order in original No. 01/CGST/DIVISION-III/2018-19 dated 03.08.2018 confirmed the demand of inadmissible Cenvat Credit of Rs.4,43,705/-under Rule 14 of Cenvat Credit Rules, 2004 read with proviso to section 11A(4) of Central Excise Act, 1944 and section 174 of Central Goods and Service Tax Act, 2017. Interest at appropriate rate under Rule 14 of CCR, 2004 read with provision of Section 11AA of Central Excise Act, 1944, penalty under Rule 15(2) of CCR, 2004 in terms of the provisions of clause (c), clause (d), or clause (e) of sub-section(1) of section 11AC of the CEA, 1944.

5. Being aggrieved by the said Order-in- Original, applicant filed appeal before Commissioner (Appeals), who vide Order-in-Appeal No. PVNS/458/APPEALS THANE/ TR/2018-19 dated 12.03.2019 (impugned Order) upheld the Order in original passed by the Adjudicating Authority and rejected the appeal filed by the applicant.

6. Being aggrieved with the impugned Order, the applicant filed the present Revision Application before the Government on various grounds mentioned therein.

7. M/s. Connectwell Industries Pvt. Ltd vide letter dated 11.02.2020 requested to withdraw Revision Application as they had joined the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS) and attached a copy of Challan dated 11.02.2020 towards payment of Rs.99,883.50 being the amount payable determined by the designated committee under Section 127 of the Finance (No.2) Act, 2019 under the aforesaid scheme. The applicant also enclosed copy Form No. SVLDRS-4 [(Discharge Certificate for Full and Final Settlement of Tax Dues under Section 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the Sabka Vishwas (Legacy Scheme, 2019)] dated 05.03.2020 issued by the designated committee. In view of this the applicant requested to allow them to withdraw the Revision Application No. 195/229/WZ/2019-RA filed by them against Order in Appeal No. PVNS/458/APPEALS THANE/ TR/2018-19 dated 12.03.2019 passed by the Commissioner of CGST & CX., Appeals-Thane, Mumbai.

8. Government observes that the issue contested in the instant Revision Application stands resolved through Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and in view thereof the applicant has requested for withdrawal of the instant Revision Application vide letter referred above. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No. 195/229/WZ/2019-RA

9. The Revision Application is dismissed as withdrawn.

Shrawan
30/9/21
(SHRAWAN KUMAR)

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

ORDER No. 340/2021-CX (WZ) /ASRA/MUMBAI/ DATED 30.09.2021

To,

M/s Connectwell Industries Pvt. Ltd.,
D-7, Phase 2, M.I.D.C.,
Dombivli -421 204.

Copy to :

1. The Commissioner of CGST Thane Rural, 4th Floor, Central GST Bhavan, Plot No. 24-C, Sector-E, Bandra-Kurla Complex, Bandra(East), Mumbai - 400001.
2. The Commissioner of CGST (Appeals), Thane, 12th Floor, Lotus Infocentre, Near Parel Station, Parel East, Mumbai-400012.
3. Sr. P.S. to AS (RA), Mumbai.
4. Guard file.
- ✓ 5. Spare Copy.