

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, Cuff Parade,
Mumbai- 400 005

F NO. 195/08/WZ/18-RA / 3309

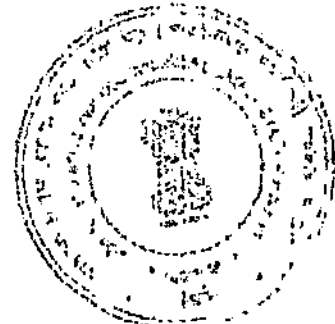
Date of Issue: 29.08.2020

ORDER NO. 479/2020-CX (WZ) /ASRA/Mumbai, DATED 08.05.2020 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s PSL International, Mumbai.

Respondent : Commissioner of CGST, Belapur.

Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. MKK/280/RGD/APP/2017 dated 29.11.2017 passed by the Commissioner Central Tax, Central Excise & Service Tax (Appeals) Raigad.



ORDER

This Revision Application is filed by M/s PSL International, Mumbai (hereinafter referred to as "the applicant") against Order in Appeal No. MKK/280/RGD/APP/2017 dated 29.11.2017 passed by the Commissioner Central Tax, Central Excise & Service Tax (Appeals) Raigad.

2. The brief facts of the case are that the applicant had filed rebate claim of Rs.8,16,294/- (Rupees Eight Lakh Sixteen Thousand Two Hundred and Ninety Four only) under the provisions of Rule 18 of Central Excise Rules,2002 read with Notification No. 19/2004-CE(NT) dated 06.09.2004. Assistant Commissioner (Rebate) Raigad vide Order in Original No.368/Assistant Commissioner (Rebate/Raigad) 17-18 dated 03.05.2017 rejected the said rebate claim on the grounds that the goods had been procured by the applicant from First stage/Second Stage Dealer; that the applicant was not a manufacturer of the said goods; that the goods had not been exported directly from the manufacturer's premises and that triplicate copy of ARE-1 duly signed by the range officer was not submitted to ascertain the veracity of payment of Central Excise duty by manufacturer.

3. On appeal being filed by the applicant against the aforesaid Order in Original, Commissioner (Appeals) vide Order-in-Appeal No. MKK/280/RGD/APP/2017 dated 29.11.2017 rejected the same.

4. Being aggrieved with the impugned order in appeal, the applicant filed this Revision Application under Section 35EE of the Central Excise Act, 1944 before the Government on the ground mentioned therein.

5. Now, the applicant vide letter dated 19.11.2019 addressed to the Principal Commissioner (RA), Mumbai has requested for withdrawal of Revision Application bearing No. 195/08/WZ/18-RA.

6. Government notes that the applicant, M/s PSL International, Mumbai have themselves requested for withdrawal of the present Revision Application vide letter dated 19.11.2019 and as such Government, without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F.No. 195/08/WZ/18-RA.



7. The Revision Application is thus dismissed as withdrawn.
8. So, ordered.

(SEEMA ARORA)

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

ORDER No. 479/2020-CX (WZ) /ASRA/Mumbai DATED 08.05.2020.

To,
M/s PSL International,
6/147, Mittal Estate, M.V. Kurla Road
Andheri (East), Mumbai 400 059.
Copy to:

ATTESTED

B. LOKANATHA REDDY
Deputy Commissioner (R.A.)

Copy to:

1. The Commissioner of Central Goods & Service Tax, Belapur, CGO Complex, Sector 10, C.B.D. Belapur, Navi Mumbai -400 614,
2. The Commissioner (Appeals) of Central Goods & Service Tax, Raigad, 5th Floor, CGO Complex, Belapur, Navi Mumbai -400 614.
3. The Deputy / Assistant Commissioner (Rebate), Belapur, CGO Complex, Sector 10, C.B.D. Belapur, Navi Mumbai -400 614
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file,
6. Spare Copy.

