

SPEED POST



**F. No. 195/134/2018—R.A.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

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

Date of Issue..16/03/2021..

Order No. 52/2021-CX dated 15-3-2021 of the Government of India, passed by Shri Sandeep Prakash, Additional 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 the Order-in-Appeal No. 117(CRM)/CE/JDR/2017-18 dated 06.03.2018 passed by Commissioner (Appeals), Central Goods and Service Tax, Jodhpur.

Applicant: M/s Corporate Channels India Pvt Ltd., Udaipur.

Respondent: Commissioner of CGST, Udaipur..

ORDER

A Revision Application No. 195/134/2018-R.A. dated 31.05.2018 has been filed by M/s Corporate Channels India Pvt. Ltd., Udaipur (hereinafter referred to as applicant) against Order-in-Appeal No. 117(CRM)/CE/JDR/2017-18 dated 06.03.2018 passed by Commissioner (Appeals), Central Goods and Service Tax, Jodhpur, wherein the appeal filed by the applicant against Order-in-Original No. 318/15/R-CE(Ref) dated 29.05.2015 has been rejected.

2. The brief facts leading to the present proceedings are that the applicant had filed rebate claim amounting to Rs. 57,785/- on 02.03.2015 under Section 11 B of the Central Excise Act, 1944 read with Rule 18 of Central Excise Rules, 2002, in respect of the duty paid on the finished goods from their CENVAT credit account vide entry no. 25 dated 31.03.2014. The rebate claim was rejected by the Assistant Commissioner, Central Excise Division, Udaipur, on the ground that a demand of Rs. 2,57,369/- had been confirmed against the applicant, vide Order-in-Original No. 02/2015-CE(Dem)-Assistant Commissioner dated 22.01.2015, wherein the above said rebate amount was also included on the ground that the applicant had wrongly availed the exemption under Notification No. 8/2003-CE dated 01.03.2003. Hence, the payment of duty amounting to Rs. 57,785/-, for the clearance of subject exported goods, was found to be incorrect. Aggrieved, the applicant filed an appeal before the Commissioner (Appeals), which was rejected. The present revision application has

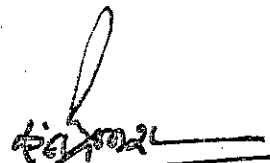
been filed on the ground that the rebate was wrongly denied by the lower authorities as the applicant was rightfully entitled to exemptions under the said notification and the orders of the lower authorities merit setting aside.

3. Personal hearing was held on 05.03.2021 in virtual mode. Sh. Keshav Maloo, Chartered Accountant, appeared for the applicant and requested for time upto 08.03.2021 to make additional submissions and whereupon he does not desire to be heard in person. Accordingly, additional submissions dated 06.03.2021 have been filed. None appeared for the respondents and no request for adjournment has been received from them. Hence the matter is taken up for decision on the basis of facts on record.

4. The Government has examined the matter. The applicant has brought on record that the issue of demand of Rs. 2,57,369/- confirmed vide Order-in-Original No. 02/2015-CE(Dem)-Assistant Commissioner dated 22.01.2015 was remanded by the CESTAT, vide Final Order No. A/50902/2019-EX [DB] dated 16.07.2019, to the original authority to decide the case, afresh, after verifying the averments made by the applicant before the Tribunal. The applicant has further submitted a Discharge Certificate for full and final Settlement of Tax Dues u/s 127 of the Finance (No. 2) Act, 2019 r/w Rule 9 of the Sabka Vishwas (Legacy Scheme, 2019) dated 17.12.2019 vide which the issue involved in Order-in-Original No. 02/2015-CE(Dem)-Assistant Commissioner dated 22.01.2015 stands settled. It has been submitted that no order

was passed by the original authority after matter was remanded vide Final Order dated 16.07.2019. Further, the application under SVLDRS does not mean admission of liability. Hence, the present matter is still open. Keeping in view these facts, the Government considers it appropriate to remand the case to the original authority to consider the matter afresh on merits.

5. The revision application is allowed by way of remand.


(Sandeep Prakash)

Additional Secretary to the Government of India


M/s. Corporate Channels India Pvt. Ltd.,
P-I-C RIICO Industrial Area, Amberi,
Udaipur.

G.O.I. Order No. 52-21-Cx dated 15-3-2021

Copy to:-

1. Commissioner of CGST, Udaipur.
2. Commissioner (Appeals), Central Excise & CGST, Jodhpur.
3. M/s. Keshav Maloo & Associates, Chartered Accountants, 238, 2nd Floor, Anand Plaza, Near Ayed Bridge, Udaipur (Raj.)
4. PA to AS (Revision Application)
5. Spare Copy
6. Guard File

ATTESTED


(Ashish Tiwari)

Assistant Commissioner (R.A.)