

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. 195/06/2014-RA/4913

Date of Issue: 2/11/19

ORDER NO. 65/2019-CX (WZ) /ASRA/Mumbai, DATED 2.10.2019 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 Tulsyan NEC Ltd., Tamilnadu

Respondent : Commissioner of Central Excise, Chennai-II .

Subject : Revision Applications filed under section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 205-208/2013 (M-II) dated 24.10.2013 passed by the Commissioner of Central Excise (Appeals), Chennai.

ORDER

This Revision Application is filed by M/s Tulsyan NEC Ltd., No. D4, SIPCOT Industrial Complex, Gummidipoondi, Chennai - 601 201 (hereinafter referred to as "the applicant") against the Order-in-Appeal No. 205-208/2013 (M-II) dated 24.10.2013 passed by the Commissioner of Central Excise (Appeals), Chennai.

2. The brief facts of the case are that Deputy Commissioner, Division - V, Chennai -II Commissionerate had rejected the four rebate claims filed by the applicant amounting to Rs. 67,81,495 (Rupees Sixty Seven Lakh Eighty One Thousand Four Hundred and Ninety Five only).

3. On appeal being filed by the applicant, Commissioner (Appeals) vide Order-in-Appeal No. 205-208/2013 (M-II) dated 24.10.2013 rejected the appeal. The Commissioner (Appeals), Chennai in the instant case observed that the applicant had not filed original and duplicate copies of ARE-1 along with the rebate claims. The Commissioner (Appeals) rejected the appeal filed by the applicant by observing that the actual export of goods is evident only after the certificate is issued by the authorities of SEZ concerned and one cannot act beyond the provisions of law.


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

5. A personal hearing in the matter was fixed on 25.08.2018. However, the applicant vide his letter dated 24.08.2018 submitted that they do not want to contest the matter further since the CESTAT vide order No. 41355-41358/2015 dated 06.10.2015 remanded back the case to original authority who in turn has passed the orders on the basis of guidelines of CESTAT. In view of this the applicant vide their aforesaid letter sought to withdraw the Revision Application No. 195/06/2014-RA.

6. Government notes that the applicant, M/s Tulsyan NEC Ltd. have themselves requested for withdrawal of the present Revision Application vide letter dated 24.05.2018. Under such circumstances, Government, without

going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F. No. 195/06/2014-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. 65/2019-CX (WZ) /ASRA/Mumbai DATED 24.10.2019

To,
M/s Tulsyan NEC Ltd.,
No. D4, SIPCOT Industrial Complex,
Gummidipoondi,
Chennai - 601 201

Copy to:

1. The Commissioner of Central Goods & Service Tax, Chennai South, 5th floor, 692, M.H.U. Complex, Anna Salai, Nandanam, Chennai 600 035.
2. The Commissioner of Central Excise (Appeals), 26/1, Mahatma Gandhi Marg, Nugbakkam, Chennai - 600034.
3. Sr. P.S. to AS (RA), Mumbai
4. Guard file,
5. Spare Copy.