

F. No.s 196/4/SZ/2019-RA, 196/6/SZ/2019-RA, 196/7/SZ/2019-RA,  
196/9/SZ/2019-RA, 196/8/SZ/2019

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**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**  
8<sup>th</sup> Floor, World Trade Centre, Cuffe Parade,  
Mumbai- 400 005

F NO. 196/4/SZ/2019-RA,

2689

Date of Issue:

22.06.2022

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ORDER NO. 70-74/2022-ST (SZ) /ASRA/MUMBAI DATED 22.06.2022  
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.

Applicants :

1. M/s Axa Business Services Private Ltd.
2. M/s Manthan Software Services Private Ltd

Respondent : Commissioner CGST Bengaluru North

Subject : Revision Application filed, under section 35EE of the Central  
Excise Act, 1944 against the Order-in-Appeal No.s OIA No. 564-  
566/2018-CT , OIA No. 499/2018-CT and OIA 579/2018-CT passed  
by the Commissioner of CGST & Central Tax, (Appeals-II) Bangalore.

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### ORDER

These Revision Applications are filed by the M/s Manthan Software Services Private Ltd, 1st & 2nd & 4th Floor, No.40/4, Lavelle road, Bangalore-560001 and M/s Axa Business Services Private Ltd., 1&2nd Floor, Mfar Manyata Tech Park, Phase -IV, Rachenahalli Village, Nagawara, Bangalore 560045 (hereinafter referred to as "the Applicants") against the Order-in-Appeal OIA No. 564-566/2018-CT, OIA No. 499/2018-CT and OIA 579/2018-CT passed by the Commissioner of CGST & Central Tax, (Appeals-II) Bangalore.

2. The brief facts of the case are that the applicants are registered under service tax vide service tax registration number AADCM7750MST001 and AACCA5310JST001. The applicants have filed rebate claims under Notfn. No. 39/2012-ST dated 20.06.2012 as amended by Notification No. 06/2016-ST dated 03.02.2016 towards refund of Swachh Bharat Cess paid on the input services used for providing output services. The adjudicating authority after due process sanctioned the rebate under Notification 03/2016-ST dated 03.02.2016 and Notification No. 39/2012 dated 20.06.2012. During the process of review, the department observed that the rebate claim sanctioned were in contravention of Clause 2(e) of the Notification 39/2012 CE NT which bars sanction of refund if cenvat credit on input services have been availed. The order passed by the jurisdictional Assistant Commissioner of Central Tax, Bengaluru North Division-1 Bengaluru North Commissionerate, Bengaluru was apparently not legal and proper and filed appeal before Commissioner of CGST & Central Tax, (Appeals) Bangalore, who vide Order-in-Appeal No.s OIA No. 564-566/2018-CT, OIA No. 499/2018-CT and OIA 579/2018-CT set aside the impugned order-in-original and allowed the Department's appeal.

3 Being aggrieved and dissatisfied 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.

4 Now, vide their email dated 05.01.2022 sent through [sarwan@sknj.in](mailto:sarwan@sknj.in), the applicant has informed that they were in doubt initially where to file appeal and in

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order to avoid delay in filing they had applied for appeal before both CESTAT as well as Revision Authority. The CESTAT vide order 20520-20522/2019 dated 03.07.2019 in respect of OIA No. 564-566/2018-CT accepted and allowed their appeal. They further informed that in respect of OIA No. 499/2018 and OIA No. 579/2018 their appeals are pending before the CESTAT. Thus, they requested in the said email to withdraw their above said revision applications

5 In view of the above, Government allows the applicants to withdraw the revision applications bearing No. 196/4/SZ/2019-RA, 196/6/SZ/2019-RA, 196/7/SZ/2019-RA, 196/9/SZ/2019-RA, 196/8/SZ/2019 filed against the Order-in-Appeal OIA No. 564-566/2018-CT, OIA No. 499/2018-CT and OIA 579/2018-CT passed by the Commissioner of CGST & Central Tax, (Appeals-II) Bangalore.

6. The Revision Applications are dismissed as withdrawn.

*Shrawan*  
22/6/22  
(SHRAWAN KUMAR)

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

ORDER No. 70-74/2022-ST (SZ) /ASRA/Mumbai  
To,

Dated 22-6-2022

1. M/s Manthan Software Services Private Ltd,  
1st & 2nd & 4th Floor, No.40/4,  
Lavelle road, Bangalore-560001
2. M/s Axa Business Services Private Ltd.,  
1&2nd Floor, Mfar Manyata Tech Park,  
Phase -IV, Rachenahalli Village,  
Nagawara, Bangalore 560045

Copy to:

1. The Pr. Commissioner CGST, Bengaluru North Commissionerate,  
59, HMT Bhavan, Bellary Road, Bengaluru- 560032.
2. The Commissioner of CGST & Central Tax, (Appeals-II) Bangalore, Traffic  
Transit Management Centre, BMTC Building, 4th Floor, Above BMTC Bus Stand,  
Domlur, Old Airport Road, Bengaluru -560071.
3. Sr. P.S. to AS(RA), Mumbai.
4. Guard File