

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  
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Mumbai - 400 005.

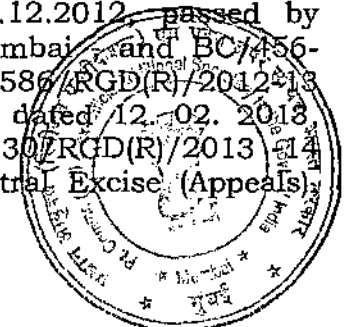
F.No. 195/69/13-RA, 195/90-91/13-RA,  
195/178-183/13-RA, 195/233/13-RA  
195/426-428/13-RA, 195/490-495/13-RA  
195/663/13-RA, 195/664/13-RA,  
195/775/13-RA

Date of Issue : 22.03.2018

ORDER NO. 85-106/2018/CX(WZ)/ASRA/MUMBAI DATED 22.03.2018, OF THE  
GOVERNMENT OF INDIA PASSED BY SHRI ASHOK KUMAR MEHTA, PRINCIPAL  
COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT  
OF INDIA, UNDER SECTION 35EE OF CENTRAL EXCISE ACT, 1944.

Sl. No.	Revision Application No.	Applicant	Respondent
1.	195/69/13-RA	M/s Unique Pharmaceutical Laboratories, Mumbai -400 030	Commissioner, Central Excise, & Customs, Surat-II.
2.	195/90-91/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
3.	195/178-183/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
4.	195/233/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
5.	195/426,427,& 428/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
6.	195/490-495 / 13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
7.	195/663/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
8.	195/664/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad.
9.	195/775/13-RA	_____ Do _____	Commissioner of Central Excise, Raigad

Subject : Revision Applications filed, under section 35EE of the Central Excise Act, 1944 against the Orders in Appeal No. SSP/73/Surat-II/2012 dtd. 15.10.2012 passed by Commissioner (Appeals), Surat-II, BC/321 & 322/RGD/2012-13 dated 10.10.2012, BC/359,360,361,356,357 and 358/ RGD/ 2012-13 dated 30.10.2012 passed by Commissioner, Central Excise (Appeals), Mumbai-III, US/745/RGD/2012 dated 31.10.2012, US/853/RGD/2012 dtd. 30.11.2012, US/775 & 776/RGD/2013 dtd. 14.11.2012, US/862 to 864/RGD/2013 dtd.10.12.2012, passed by Commissioner of Central Excise (Appeals-II), Mumbai and BC/456-461/RGD(R)/2012-13 dated 28.12.2012, BC/586/RGD(R)/2012-13 dated 13.02.2013, BC/581-585/RGD(R)/2012-13 dated 12.02.2013, BC/635/RGD(R)/2012-13 dated 14.03.2013, BC/302/RGD(R)/2013 dated 26.04.2013 passed by Commissioner, Central Excise (Appeals), Mumbai-III.

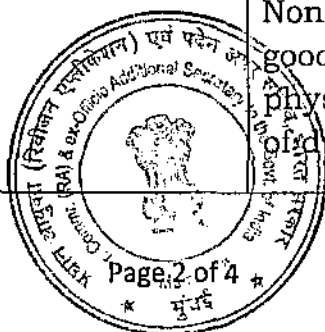


ORDER

These Revision applications are filed by M/s Unique Pharmaceutical Laboratories Mumbai -400 030 (hereinafter referred to as 'applicant') against the Orders-in-Appeal as detailed in Table below passed by Commissioner (Appeals) of Central Excise, Surat-II, Mumbai Zone-II and the Central Excise (Appeals), Mumbai-III.

TABLE

Sl. No	R.A.File.No	Order-In-Appeal No.	Remark
1	195/69/13-RA	SSP/73/Surat-II/ 2012 dtd.15.10.2012	Rebate rejected in respect of re-export shipment as the goods re-exported were earlier imported under Advance License hence duty was not required to be paid at the time of export.
2	195/90-91/ 13 - RA	BC/321 & 322/ RGD/ 2012-13 dated 10.10.2012	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value and (ii) on goods exported as free / physician samples on payment of duty
3	195/178- 183/13-RA	BC/359,360,361,356, 357 and 358/ RGD/ 2012-13 dated 30.10.2012	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value and (ii) on goods exported as free / physician samples on payment of duty
4.	195/233/13- RA	US/745/RGD/2012 dated 31.10.2012	Rebate rejected on goods exported as free / physician samples on payment of duty.
5.	195/426/ 13- RA	US/853/RGD/2012 dtd. 30.11.2012	Rebate rejected (i) on account of Shipping Bill not showing details of DEPB, Vessel Name and Voyage No. Container Details and ARE-1 number and date, total FOB value for DEPB and Non DEPB items and (ii) on goods exported as free / physician samples on payment of duty.



*Signature*

	195/427/ 13-RA	US/775 & 776 / RGD/2013 dtd. 14.11.2012,	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value.
	195/428/ 13-RA	US/862 & 864/ RGD/2013 dtd. 10.12.2012	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value
6.	195/490-495 / 13-RA	BC/456-461 / RGD(R)/2012-13 dated 28.12.2012	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value
7.	195/663/13-RA	BC/586/RGD(R)/2012-13 dated 13.02.2013	Rebate rejected for non submission of triplicate copy of ARE-1.
8.	195/664/13-RA	BC/581-585 /RGD (R) /2012-13 dated 12. 02. 2013, BC/635/RGD(R)/2012-13 dated 14.03.2013	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value and (ii) on goods exported as free / physician samples on payment of duty
9.	195/775/13-RA	BC/30/RGD(R)/2013 -14 dated 26.04.2013	Rebate rejected on (i) assessable value was higher than FOB value, Rebate restricted to FOB value and (ii) on goods exported as free / physician samples on payment of duty.

3. Vide Orders in Appeal mentioned in the aforementioned table, the respective Commissioner (Appeals) upheld the Order-in- Original rejecting the rebate claims passed by the Original authority.

4. Being aggrieved with the impugned Orders-in-Appeal, the applicant had filed these Revision Applications under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various Grounds mentioned therein.

5. A personal hearing in all these matters was fixed, however, the applicant vide letters dated 15.03.2018 and 20.03.2018 informed individually in each Revision Application that they would not like to pursue the captioned Revision Application and requested to treat all their Applications as withdrawn.

*[Handwritten Signature]*



