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-AR 195/663/13-RA , 195/664/13-RA,195/775/13-RA



## GOVERNMENT OF INDIA MINISTRY OF FINANACE 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. 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

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: 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)/2012413 dated 13.02.2013, BC/581-585/RGD(R)/2012-13 dated 12.02, 2018, BC/635/RGD(R)/2012-13 dated 14.03.2013, BC/30/RGD(R)/2013 414 dated 26.04.2013 passed by Commissioner, Central Excise (Appeals), Mumbai-III.

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-AR 195/663/13-RA , 195/664/13-RA,195/775/13-RA

## 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.

S1. 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 thuty.	

\* Page 2 of 4 +

## TABLE

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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-AR 195/663/13-RA, 195/664/13-RA,195/775/13-RA

	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)/201 2-13 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)/201 2-13 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.

Vide Orders in Appeal mentioned in the aforementioned table, the 3. 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 individuelly in each Revision Application that they would not like to pursue the capponed Revision Application and requested to treat all their Applications as withdra BILLE AL

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-AR 195/663/13-RA , 195/664/13-RA,195/775/13-RA

6. Government notes that the applicant has himself requested for withdrawal of all the aforesaid Revision Applications vide letters dated 15.03.2018 and 20.03.2018. Under such circumstances, Government allows the applicant to withdraw all the Revision Applications appearing at Sr.No. 1 to 9 of Table at para 1 above. These Revision Applications are dismissed as withdrawn.

7. So, ordered.

durchla

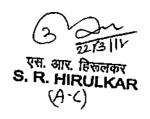
(ASHOK KUMAR MEHTA) Principal Commissioner & Ex-Officio Additional Secretary to Government of India

ORDER No.85-104/2018-CX (WZ) /ASRA/Mumbai Dated 23.03.2018

Τо,

M/s Unique Pharmaceuticals Laboratories, 4th Floor, B-Wing, Neelam Centre, Hindi Cycle Road, Worli, Mumbai 400 030

True Copy Attested



Copy to:

- 1. The Commissioner, CGST & CX Commissionerate, Belapur.
- 2. The Commissioner, CGST Vadodara-II Commissionerate, GST Bhavan, Subhanpura, Vadodara-390 023.
- 3. The Commissioner of GST & CX, (Appeals) Raigad, 5<sup>th</sup>Floor, CGO Complex, Belapur, Navi Mumbai, Thane.
- 4. The Commissioner of CGST (Appeals), Central Excise Building, 1<sup>st</sup> Floor Annex, Race Course Circle, Vadodara-390 007.
- 5. The Deputy Commissioner (Rebate), CGST & CX Commissionerate, Belapur.
- 6. The Deputy Commissioner CGST, Division XI, Panoli 2nd Floor, R. K. Casta Building, Near-Taluka Panchayat, Station Road, Bharuch- 392001
- 7. Sr. P.S. to AS (RA), Mumbai.
- 8. Guard File.
- 9. Spare Copy.

