

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, Cuffe Parade,
Mumbai- 400 005

F. NO. 198/216-240/SZ/2019-RA | 73 26 Date of Issue: 22.12.2021

ORDER NO. 869-893 /2021-CX(SZ)/ASRA/Mumbai DATED 14.12.2021 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.

Applicant : Commissioner of Central GST & Central Excise, Madurai

Respondent : Pandian Textile Mills Pvt. Ltd.,
Kasipalayam, Veda sandur,
Dindigul - 624 711



ORDER

These Revision Applications have been filed by Commissioner of Central GST & Central Excise, Madurai(hereinafter referred to as "the applicant" or "the Department") against the Order-in-Appeal No. MAD-CEX-000-APP-246 to 270-19 dated 27.06.2019 passed by the Commissioner of GST & Central Excise(Appeals), Coimbatore in respect of M/s Pandian Textile Mills Pvt. Ltd., Kasipalayam, Vedasandur, Dindigul District – 624 711(hereinafter referred to as "the respondent" or "the assessee").

2. The issue in brief is that the respondent had filed 25 rebate claims alongwith documents such as ARE-1's, shipping bills, bills of lading etc. The rebate sanctioning authority after following due process of law sanctioned the rebate claims to the respondent vide twenty five orders-in-original. However, the Department preferred appeals before the Commissioner(Appeals) with the plea to set aside the orders sanctioning rebate. The Commissioner(Appeals) on taking up the appeal found that the adjudicating authority had rightly adhered to judicial discipline by following the earlier decisions of the Appellate Authority. The Commissioner(Appeals) vide Order-in-Appeal No. MAD-CEX-000-APP-246 to 270-19 dated 27.06.2019 upheld the twenty five orders-in-original appealed against by the Department.

3. The Commissioner of Central GST & Central Excise, Madurai found that the Order-in-Appeal No. MAD-CEX-000-APP-246 to 270-19 dated 27.06.2019 was not legal and proper and therefore filed revision applications on certain grounds. On receipt of the letter for grant of personal hearing, the applicant Commissioner submitted that the issue involved in these revision applications were similar to the issue decided by the Revisionary Authority vide Order No. 153-167/2019-CX(SZ)/ASRA/Mumbai dated 15.11.2019 in the case of M/s Sudhan Spinning Mills (P) Limited where the Department had filed revision application against Order-in-Appeal No. MAD-CEX-000-APP-70 to 84/2017 dated 08.05.2017. It was further stated that the Madurai Commissionerate had requested withdrawal of revision applications filed on similar grounds of revision vide letter C. No. IV/16/376/2016-Review dated 05.02.2020 and 04.03.2020 enclosing a list of 480 cases for withdrawal. The Commissioner stated that on perusal of the list forwarded by their office it was found that revision applications filed in case of M/s Pandian Textile Mills (P) Ltd., Dindigul against Order-in-Appeal No. MAD-CEX-000-APP-246 to 270-19 dated 27.06.2019 impugned in these proceedings had been left out by



He therefore requested that the revision applications filed by the Department in this case may be allowed to be withdrawn.

4. Under the circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Applications bearing F. No. 198/216-240/SZ/2019 filed against the Order-in-Appeal No. MAD-CEX-000-APP-246 to 270-19 dated 27.06.2019 passed by the Commissioner of GST & Central Excise(Appeals), Coimbatore.

5. The Revision Applications are dismissed as withdrawn.

Shrawan
14/12/21
(SHRAWAN KUMAR)

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

ORDER No. 869 - 893/2021-CX(SZ) /ASRA/Mumbai DATED 14.12.2021

To,

~~reference~~
M/s Pandian Textile Mills Pvt. Ltd.,
Kasipalayam, Vendasandur,
Dindigul - 624 711

Copy to :

1. The Commissioner of Central GST & Central Excise, Madurai, C. R. Building, Bibikulam, Madurai - 625 002
2. The Commissioner of GST & Central Excise(Appeals), Coimbatore, 6/7, A.T.D. Street, Race Course Road, Coimbatore - 641 018
3. Sr. P.S. to AS (RA), Mumbai
4. Guard file.

