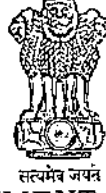


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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.No.195/02/16-RA /6090

Date of Issue 27.10.2022

ORDER NO. 991 /2022-CX(SZ)/ASRA/MUMBAI DATED 20.10.2022
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.

Applicant : M/s Pepsico India Holdings Pvt Ltd.
L.U. Gadkari Marg,
Anik Village, Mahul, Mumbai 400 074

Respondent : Commissioner of Central Excise, Mumbai-II

Subject : Revision Application filed, under Section 35EE of the Central
Excise Act, 1944 against the Order-in-Appeal No.
CD/663/RGD/2015 dated 07.08.2015 passed by the
Commissioner of Central Excise (Appeals), Mumbai-II.

ORDER

The instant Revision Application is filed by M/s. Pepsico India Holdings Pvt Ltd, L.U. Gadkari Marg, Anik Village, Mahul, Mumbai 400 074 (hereinafter referred to as "the applicant") against from the Order-in-Appeal No. CD/663/RGD/2015 dated 07.08.2015 passed by the Commissioner of Central Excise (Appeals), Mumbai-II

2. The issue in brief is that the applicant are engaged in the manufacture and clearance of 'synthetic mix preparation' and 'aerated waters' falling under Chapter 21 and 22 of the Central Excise Tariff Act, 1985. The applicant, in the monthly ER-1 returns, had declared that they had cleared the breakage of finished goods without payment of duty against which cenvat credit had been availed as input without providing assessable value of the same separately. As the applicant had cleared the scrap of finished goods i.e breakages of glass bottles/pet bottles/ BIB's containing finished goods without payment of duty and preparation of invoices show cause notice demanding duty amounting to Rs. 4,00,485/- for the period March 2013 to June 2013 and Rs, 3,38,550/- for the period from July 2013 to November 2013 was issued to the applicant. Pursuant to following the principles of law, the adjudicating authority vide Order-in-Original No 31/DPS/ADJ/Pepsico/Ch-I/2014-15 dated 29.10.2014, confirmed the demand and ordered recovery of interest and also imposed penalty of equal amount on the applicant. Aggrieved by the said Order-in-Original the applicant filed an appeal before the Commissioner of Central Excise (Appeals), Mumbai-II. The Appellate Authority, vide Order-in-Appeal No CD/663/M-II/2015 dated 08.10.2015 upheld the impugned Order-in-Original.

4. Being aggrieved with the impugned Order-in-Appeal, the applicant has filed this Revision Application under Section 35 EE of the Central Excise Act, 1944 before the Central Government on various grounds.

5. Personal hearing in the matter was scheduled for 21.06.2022 or 05.07.2022. Ms. Tanvi Ashthana, Advocate appeared online for the hearing

on 05.07.2022, on behalf of the applicant. She submitted that the issued had been settled by CESTAT and Commissioner (Appeals) and requested to be allowed to withdraw the Revision Application.

6. Government notes that the applicant have themselves requested for withdrawal of the Revision Application. Under such circumstances, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application.

7. This Revision Application is dismissed as withdrawn and disposed off accordingly.

Shrawan
20/10/22
(SHRAWAN KUMAR)

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

ORDER No. 99\ /2022-CX(SZ) /ASRA/Mumbai DATED 20.10.2022

To,

M/s Pepsico India Holdings Pvt Ltd.
L.U. Gadkari Marg,
Anik Village, Mahul, Mumbai 400 074

Copy to:

1. The Commissioner, CGST, Navi Mumbai Commissionerate, 16th Floor SEC-19D, Palm Beach Road, Vashi, Navi Mumbai 400 705
2. The Commissioner of CGST, Raigad Appeals, 5th Floor, C.G.O Complex, CBD Belapur, Navi Mumbai 400 614
3. M/s Lakshmikumaran & Sridharan, Attorneys, 2nd Floor, B & C Wing, Cnergy IT Park, Appa Saheb Maratha Marg, Prabhadevi, Mumbai 400 025.
4. Sr P.S. to AS (RA), Mumbai.
5. Notice Board.
6. Spare Copy.