

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. 195/140/17-RA

2531

Date of issue: 14.12.2021

ORDER NO. 999/2022-CX (WZ)/ASRA/MUMBAI DATED 31.10.2022  
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. Boss Ceramics

Respondent: Pr. Commissioner of Central Excise & Service Tax, Rajkot

Subject : Revision Application filed, under Section 35EE of the Central  
Excise Act, 1944 against the Order-in-Appeal No. RAJ-EXCUS-000-APP-127  
to 128-16-17 dated 28.12.2016 passed by the Commissioner (Appeals-III),  
Central Excise, Rajkot.

**CORRIGENDUM**

In the Order No. 999/2022-CX (WZ)/ASRA/MUMBAI DATED. 31.10.2022 existing para no. 3.2 at page 10

“The appellant, M/s. Sonam Clock Pvt. Ltd, Morbi has submitted that Hon'ble Commissioner (Appeals) has failed to follow/not perused, the dictum of decisions under the citations viz. 1 - Chistia Texturising V/s. Union of India & 2. Sunil Sponge Pvt. Ltd. V/s. Commr. of C.Ex. & S.T., Raipur However, the plea raised by the appellant in the Revision Application is not legal, correct and tenable. Hon'ble Commissioner(Appeals) in their OIA dated 23.12.2016 in his findings at para 8 & 9 has referred the decisions under the citations viz. (i) Mafatlal Industries Ltd. v. Union of India, 1997 (89) E.L.T. 247 (S.C.), (ii) Indian Oil Corporation Limited — 2012 (281) ELT 209 (Guj.), (iii) Sarita Handa Exports (P) Ltd. - 2015 (321) ELT 434 (P&H), (iv) ITW Signode India Ltd. as reported at 2003 (158) ELT 403 (S.C.). After giving reliance of these citations, Hon'ble Commissioner (Appeals) had held that “No Rules or Notification can transcend, modify or abbreviate the provision of the Act. It is the appellant's argument that the governing Notification does not specify the time limitation, which is not proper. Notification has been issued under the Central Excise Act & Rules and it presumes that the provisions of the Central Excise Act and its Rules will be applicable to all the Notifications, unless otherwise it is mentioned in the Notification. If appellant's argument is accepted than each Notification will have to incorporate all the relevant provisions of Central Excise Act & Rules in it including registration of the assessee, which is ridiculous.”

**Maybe read as,**

“The applicant, M/s. Boss Ceramics, Morbi has submitted that Hon'ble Commissioner (Appeals) has failed to follow/not perused, the dictum of decisions under the citations viz. 1 - Chistia Texturising V/s. Union of India & 2. Sunil Sponge Pvt. Ltd. V/s. Commr. of C.Ex. & S.T., Raipur However,

the plea raised by the appellant in the Revision Application is not legal, correct and tenable. Hon'ble Commissioner(Appeals) in their OIA dated 23.12.2016 in his findings at para 8 & 9 has referred the decisions under the citations viz. (i) Mafatlal Industries Ltd. v. Union of India, 1997 (89) E.L.T. 247 (S.C.), (ii) Indian Oil Corporation Limited — 2012 (281) ELT 209 (Guj.), (iii) Sarita Handa Exports (P) Ltd. - 2015 (321) ELT 434 (P&H), (iv) ITW Signode India Ltd. as reported at 2003 (158) ELT 403 (S.C.). After giving reliance of these citations, Hon'ble Commissioner (Appeals) had held that "No Rules or Notification can transcend, modify or abbreviate the provision of the Act. It is the appellant's argument that the governing Notification does not specify the time limitation, which is not proper. Notification has been issued under the Central Excise Act & Rules and it presumes that the provisions of the Central Excise Act and its Rules will be applicable to all the Notifications, unless otherwise it is mentioned in the Notification. If appellant's argument is accepted than each Notification will have to incorporate all the relevant provisions of Central Excise Act & Rules in it including registration of the assessee, which is ridiculous."

  
(SHRAWAN KUMAR)

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

CORRIGENDUM TO ORDER No. 999/2022-CX (WZ)/ASRA/MUMBAI  
DATED. 31.10.2022

To,  
M/s. Boss Ceramics,  
Rafaleshwar GIDC,  
Plot No. 207/26, 8A,  
National Highway,  
Morbi - 363 641.

Copy to:

1. Pr. Commissioner of CGST,  
Rajkot, Central GST Bhavan,  
Race Course Ring Road,  
Rajkot - 360 001.
2. Shri Pankaj D. Rachchh,  
P.R. Associates, 901-B, The Imperial Heights,  
150, Feet Ring Road, Rajkot - 360 001.
3. ~~Sr.~~ P.S. to AS (RA), Mumbai
4. ~~Guard file~~
5. Notice Board.