

F.No. 196/1-A/ST/13-R.A.

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F.No. 196/1-A/ST/13-R.A.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue: 1/8/19....

Order No. 01/19-STEX dated 31-07-2019 of the Government of India, passed by Smt. Mallika Arya, Principal Commissioner & Additional Secretary to the Government of India, under Section 35EE of the Central Excise Act, 1944.

Subject : Revision Application filed under Section 35 EE of the Central Excise Act, 1944 against the Order-In-Appeal No.89/ST/Appeal/CHD-II/2012 dated 07.03.2012 passed by the Commissioner of Central Excise (Appeals), Chandigarh-II.

Applicant : M/s T.C.Terrytex Ltd. Mohali.

Respondent : The Commissioner of CGST, Chandigarh.

ORDER

A Revision Application No. 196/1-A/ST/13-R.A.dated 19.06.2012 filed by M/s. T.C.Terrytex Ltd., Mohali (hereinafter referred to as the applicant) against the Order-in-Appeal No. 89/ST/Appeal/CHD-II/2012 dated 07.03.2012 passed by the Commissioner of Central Excise (Appeals), Chandigarh-II whereby the appeal filed against the order of the Assistant Commissioner of Central Excise, Mohali, has been rejected.

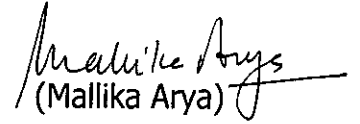
2. The Revision Application has been filed mainly on the ground that applicant is eligible for refund of service tax on C&F services used for export of finished goods under the provisions of Notification No. 17/2009-ST dated 07.07.2009.

3. On examination of the revision application and other relevant case records, it is noticed by the Government at the outset that the revision application filed on 19.06.2012 was not accompanied by a fee of Rs. 1000/-. It has been stipulated as per sub Section 3 of Section 35EE of the Central Excise Act, 1944, a revision application is to be accompanied by a fee of Rs.1000/- where the amount involved in the Revision application is more than Rs. 1 lakh. This requirement of payment of fee before or at the time of filing the application is statutorily mandatory and no relaxation in this regard is provided under the aforesaid provision or any other Section of the Act. Thus if any application is not accompanied by the specified fee, such application cannot be considered by virtue of the above mentioned provision. Since in this case only Rs. 200/- has been paid and the remaining fee of Rs. 800/- was not paid by the applicant in spite of repeated reminders by the Section Officer

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of this office, the application cannot be considered as a properly filed revision application.

4. Accordingly, the Revision Application is rejected as non-maintainable without going into the merits of the case.


(Mallika Arya)

Additional Secretary to the Government of India

M/s. T.C.Terrytex Ltd.,
Village Sarsini, PO-Lalru,
Distt. Mohali, Punjab

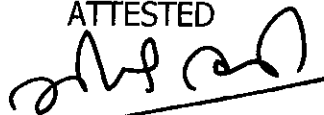
Order No. _____ 0/ /19-ST

dated 31-07-2019

Copy to:

1. The Commissioner of Central Goods & Service Tax, C.R.Building, Plot No. 19, Sector-17-C, Chandigarh.
2. The Assistant Commissioner of Central Goods & Service Tax, Sadashiv Complex, Chandigarh-Ambala Road, Derabassi, Distt. Mohali, Punjab.
3. PA to AS(RA)
4. ~~Guard File~~
5. Spare copy

ATTESTED



(Ashish Tiwari)

Assistant Commissioner