

REGISTERED
SPEED POST



F.No. 196/10/ST/2014-R.A.Cx
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.....

ORDER NO. 01/2018-ST dated 5-2-2018 OF THE GOVERNMENT OF INDIA,
~~PASSED BY SHRI R.P.SHARMA, PRINCIPAL COMMISSIONER & ADDITIONAL~~
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 83 of the Finance
Act, 1994 read with Section 35EE OF THE CENTRAL EXCISE ACT, 1944.

SUBJECT : Revision Application filed under Section 35EE of the
Central Excise Act, 1944 read with section 83 of Finance
Act, 1994, against the Order-in-Appeal No. 215-18(VC)
ST/JPR-1/2013 dated 19.12.2013 passed by
Commissioner of Central Excise (Appeals), Jaipur - I.

APPLICANT : M/s. Shri Mahalaxmi Industries, Hanumangarh

RESPONDENT : Commissioner of Central Excise, Jaipur - I.

ORDER

A Revision Application No. 196/10/ST/2014 dated 20.03.2014 has been filed by Shri Mahalaxmi Industries, Hanumangarh (hereinafter referred to as the applicant) against the Order in Appeal No.215-18(VC)/ST/JPR-1/2013 dated 19.12.2013, passed by Commissioner of Customs & Central Excise (Appeals), Jaipur-I, who has rejected the Applicant's appeal filed before him against the order of the Assistant Commissioner of the Division. The Revision Application has been filed mainly on the ground that they are eligible for refund of Service Tax paid in relation to export of goods, but their claim has been rejected erroneously by the Assistant Commissioner and Commissioner(Appeal).

2. A personal hearing was offered on 17.11.2017, on 12.12.2017 and thereafter on 25.01.2018. However, no one appeared for the personal hearing for the applicant from which it is implicit that the applicant is not interested in availing personal hearing. Hence, this case is taken up for decision without offering any other personal hearing.

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 20.03.2014 was not accompanied by a fee of Rs. 200/- and it has been paid on 25.06.2014 only which is after more than 3 months of filing of the Revision Application.

4. As per Section 35EE of the Central Excise Act, 1944, read with Section 83 of Finance Act, 1994, a Revision Application is to be accompanied by a fee of Rs.200/- where the amount of Service Tax levied by any officer is lesser than Rs.1.00 lakh. This requirement of payment of fee before or at the time of filing the application is mandatory and no relaxation in this regard is provided under the aforesaid provision or any other Section. Thus if any application is not accompanied by the specified fee, such application cannot be considered as proper Revision Application by virtue of the above mentioned provision. Since in this case the fee of Rs.200/- has been paid only on 25.06.2014, the proper Revision Application in this case can be considered to have been filed only on 25.06.2014 by which this application is time barred as the

Revision Application can be filed only within 3 months from the date of communication of the Commissioner(Appeal)'s Order as per Sub Section 2 of Section 35EE of Central Excise Act, 1944 which was received in this case on 19.02.2014.

5. Accordingly, the Revision Application is rejected as time barred without going into the merits of the case.

(R.P.Sharma)
5.2.18

(R.P.Sharma)

Additional Secretary to the Government of India

M/s. Shri Mahalaxmi Industries,
A-35, RIICO Industrial Area,
Phase-I, Hanumangarh Jn.
(Rajasthan)

ORDER NO. 01/2018-ST dated 5-2-2018

Copy to: -

1. Commissioner of Central Excise, Jaipur-I Commissionerate, N.C.R. BUILDING, STATUE CIRCLE, 'C' SCHEME, JAIPUR -302005.
2. Commissioner (Appeals), Customs & Central Excise, Jaipur-I, N.C.R. BUILDING, STATUE CIRCLE, 'C' SCHEME, JAIPUR -302005.
3. The Assistant Commissioner of Central Excise Division, Sector-C, Todi Nagar, Sanwali Road, Sikar, Rajasthan
- ✓ 4. PA to AS(RA)
5. Guard File
6. Spare copy

ATTESTED

(Ravi Prakash)
OSD (RA)

Attested

(Nirmala Devi)
5-2-18

(Nirmala Devi)
Section Officer
(Rajasthan)
Finance (Deptt. of Rev.)
Govt. of India
New Delhi