

F.No. 196/09/ST/13-R.A.

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F.No. 196/09/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... 01/08/19:

Order No. 02/19-ST CX 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.292/SVS/RTK/13 dated 12.07.2013 passed by the Commissioner of Central Excise(Appeals), Delhi-III, Gurgaon(Haryana).

Applicant : M/s Ashok Singh Chauhan, Bhiwani.

Respondent : The Commissioner of CGST, Delhi-III, Gurugram.

ORDER

A Revision Application No. 196/09/ST/13-R.A. dated 24.09.2013 has been filed by Sh. Ashok Singh Chauhan, Prop. M/s Sri Ram Udyog (hereinafter referred to as the applicant) against the Order-in-Appeal No. 292/SVS/RTK/13 dated 12.07.2013 passed by the Commissioner of Central Excise(Appeals), Delhi-III, Gurgaon(Haryana) whereby the applicant's appeal against order-in-original has been rejected.

2. The issue in dispute in this case is regarding the applicability of Notification No. 67/95 dated 16.07.1995 which exempts the manufactured goods used captively for manufacture of other excisable goods from duty liability. The final goods manufactured by the applicant were exempt under Notification No. 30/2004 and hence the intermediate products in this case have been held to be dutiable by both original and appellate authorities.

3. The Government has examined the matter and finds that as per the provisions of Section 35 B of Central Excise Act, 1944, a revision application can be filed before the Government only in cases where the Order-in-Appeal relates to loss of goods, rebate of duty on exported goods and goods exported outside India without payment of duty. Since in the instant case, no such issue is involved, the government finds that it is not in its jurisdiction to decide this case and the matter should be addressed by the CESTAT.

4. In view of the above discussion, the Revision Application is rejected as being out of jurisdiction without going into the merits of the case.

Mallika Arya
(Mallika Arya)

Additional Secretary to the Government of India

Shri Ashok Singh Chauhan, Prop. M/s Sri Ram Udyog,
Plot No. 209, Sector-26,
Industrial Area, Bhiwani (Haryana-127021.

Order No. _____ 02/19-ST

dated 31-07-2019

Copy to:

1. The Commissioner of Central Goods & Service Tax, Gurugram.
2. The Assistant Commissioner of Central Goods & Service Tax, Hissar.
3. PA to AS(RA)
4. Guard File
5. Spare copy

ATTESTED

Ashish Tiwari

(Ashish Tiwari)

Assistant Commissioner