

REGISTERED  
SPEED POST



F.No. 196/19/ST/2014-R.A.  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

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

Date of Issue.....

ORDER NO. 06/2018-ST dated 6-2-2018 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 83 of Finance Act,  
1994, read with Section 35EE of the against the Order-in-  
Appeal No. 199/CE/DLH/2014 & 69/CE/ Appl-  
II/Delhi/2015 dated 30.09.2014 & 24.03.2015  
respectively, passed by Commissioner of Central Excise  
(Appeals), Delhi - III.

APPLICANT : M/s. Shri Sigma Moulds & Stampings Pvt. Ltd.

RESPONDENT : Commissioner of Central Excise, Delhi-III.

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ORDER

Two Revision Applications No. 196/19/ST/2014-R.A. and 196/08/ST/15-R.A. dated 26.12.2014 & 22.06.2015 are filed by M/s. Shri Sigma Moulds & Stampings Pvt. Ltd. (hereinafter referred to as the applicant) against the Orders—In—Appeal No. 199/CE/DLH/2014 dated 30.09.2014 and 69/CE/Appl-II/Delhi/2015 dated 24.03.2015 whereby their appeals have been rejected.

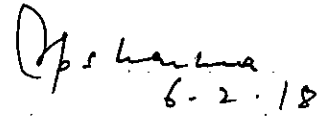
2. The brief facts in the present case are that the applicant had filed refund claim of Rs.2,59,052/- and Rs.40,906/- under Notification No. 17/2009 dated 07.07.2009 against specified services used for export of goods. However, the claims were rejected by the Deputy Commissioner of the Division on the ground that Notification No. 17/2009 ST dated 07.07.2009 was not in force at the time of export of goods as it had been superseded by Notification No.52/2011 ST dated 30.12.2011 with different conditions & no evidence is produced by the applicant regarding compliance of the new conditions specified in the new Notification. Their appeal before the first appellate authority was also rejected vide above mentioned Orders—In—Appeal. The Revision Applications have been filed mainly on the grounds that there is no condition under Notification No.41/2012 ST dated 29.06.2012 requiring one-to-one correlation between input service used in the export of the goods and CHA services falls within the scope of input service as defined under Rule 2 (I) of Cenvat Credit Rules, 2004.

3. Personal hearing was held on 12.01.2018 and it was attended by Shri Joy Kumar, Advocate, for the applicant & Miss Jyotika, Assistant Commissioner, Gurugram for the respondent. During the hearing, the advocate of the applicant requested that they may be allowed to withdraw the above two Revision Applications since the issue in these applications are regarding refund of Service Tax under Notification No. 17/2009 ST dated 07.07.2009 for which Central government does not have jurisdiction to deal with these applications. He also submitted letter dated 10.01.2018 highlighting that under first proviso to Section 35B of Central Excise Act, 1944, the government has jurisdiction over the subjects relating to loss of goods, rebate of duty on excise, goods exported outside India without payment of duty and not with regard to refund of Service Tax in respect of services used for export of

goods. The Assistant Commissioner of the division also agreed with the advocate's request.

4. From the above submissions of the applicant during the personal hearing, it is evident that the applicant does not want to pursue the above Revision Applications on the ground that the Central government does not have jurisdiction to deal with the orders of Commissioner(Appeal) involving the issue regarding admissibility of refund of Service Tax paid on the specified services governed by Notification No. 17/2009. Therefore, the applicant has requested to allow them to withdraw their Revision Application from the government.

5. In view of the above, the Revision Applications are deemed to have been withdrawn by the applicant and the same stands as disposed off accordingly.

  
6-2-18  
(R.P.Sharma)

Additional Secretary to the Government of India

M/s. Sigma Moulds & Stampings Pvt. Ltd.,  
Plot No. 149-150, Sector-5, IMT Manesar  
Gurgaon (Haryana)

ORDER NO. 06/18-ST dated 6-2-2018

Copy to: -

1. Commissioner of Central Excise, Delhi-III, Udyog Minar, Vanijaya Nikunj, Udyog Vihar, Phase-5, Gurgaon-122016 (Haryana).
2. Commissioner (Appeals), Central Excise, Delhi-III, C.R. BUILDING, I.P. Estate, New Delhi-110002.
3. The Deputy Commissioner, Central Excise Division-III, Delhi-III, Gurgaon, Udyog Minar, Udyog Vihar, Gurgaon.
4. PA to AS(RA)
- ✓ 5. Guard File
6. Spare copy

ATTESTED *Attested*  
*Ravi*  
6/2/18  
(Ravi Prakash)  
OSD/(RA)

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(निर्देशिका देवी / NIR-MA: A DEVI)  
अनुसंधान अधिकारी / Section Officer  
वित्त मंत्रालय (राजस्व विभाग)  
Ministry of Finance (Deptt. of Rev.)  
भारत सरकार / Govt. of India  
नई दिल्ली / New Delhi