

REGISTERED
SPEED POST



F.No.195/162/2018-RA
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... 9/10/18.

Order No. 533/2018-Cx dated 08-10-2018 of the Government of India, passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under Section 35 EE 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. Appl/CE/PKL/361/2017-18 dated 21.3.2018 passed by the Commissioner of Central Excise (Appeals), Panchkula

Applicant : M/s Shree Ganesh Metal Works, Rohtak

Respondent : Commissioner of CG & ST, Rohtak

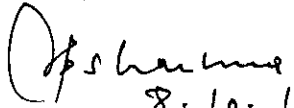
ORDER

A Revision Application F.No.195/162/2018-RA dated 03.07.2018 is filed by M/s Shree Ganesh Metal Works, Rohtak (hereinafter referred to as the applicant) against the Order-in-Appeal No. Appl/CE/PKL/361/2017-18 dated 21.3.2018, passed by the Commissioner of Central Excise (Appeals), Panchkula, whereby the applicant's appeal has been rejected and the Order of the Superintendent imposing penalty of Rs.40,000/- for non-filing of two ER-7 under Rule 12(6) of the Central Excise Rules, 2002 is upheld.

2. A Personal hearing was offered in this case on 03.8.18. But it was not availed by the applicant and by the respondent and no request for any other date of hearing for any genuine reason was also received from which it is implied that they are not interested in availing personal hearing in this case.

3. The Government has examined the matter and it is observed that the issue involved in the OIA and the revision application filed by the applicant is regarding imposition of penalty for non-filing of ER-7 returns. Whereas as per first proviso to Section 35B read with Section 35EE of the Central Excise Act, 1944, a revision application can be filed before the Central Government only where the OIA relates to a case of loss of goods, rebate of duty of excise on exported goods and goods exported outside India. But non-filing of return etc. is not specified subject under the said Sections for which the Government is vested with any revisionary jurisdiction. Therefore, the revision application in this case has been wrongly filed before the Government.

4. Accordingly, the revision application is rejected being not maintainable for above reason.


8.10.18

(R.P.Sharma)

Additional Secretary to the Government of India

M/s Shree Ganesh Metal Works,
135, IDC, Hissar Road,
Rohtak-124001

Order No. 533/18-Cx dated 08-10-2018

Copy to:

1. Commissioner of Central Goods & Service Tax, 2nd Floor, Pacific City Centre, Opp. Shangrila Hotel, Near Jat Bhavan, Delhi Bypass, Rohtak-124001
2. Commissioner of Goods & Service Tax (Appeals) SCO 407-408, Setctor-8, Panchkula
3. The Superintendent, Goods & Service Tax, Range-1, 3rd Floor, Pacific City Centre, Near Jat Bhavan, Rohtak-124001
4. PA to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED

(Ashish Tiwari)
Assistant Commissioner (RA)