

REGISTERED
SPEED POST



F.No. 195-/251-254/2017-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. 7/12/18

Order No. 626-629/18-CX dated 04-12-2018 of the Government of India, passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under Section 129DD of the Custom Act, 1962.

Subject : Revision Application filed under Section 35 EE of the Central Excise Act, 1944 against the Order-In-Appeal No.NOI-EXCUS-001-APP-004 to 007-17-18 dated 07.04.2017, passed by the Commissioner of Central Excise (Appeals), NOIDA.

Applicant : M/s Pranav Enterprises, NOIDA.

Respondent : The Commissioner of CGST, Noida-I, NOIDA.

ORDER

Four Revision Applications No.195/251-254/2017-RA dated 06.07.2017 are filed by M/s. Pranav Enterprises, E-91, Sector-9, Noida-201301(U.P.) (hereinafter referred to as the applicant) against the OIA No. .NOI-EXCUS-001-APP-004 to 007-17-18 dated 07.04.2017, passed by the Commissioner of Central Excise (Appeals), NOIDA, whereby the Departmental appeals filed against the Orders of the Assistant Commissioner of Central Excise, NOIDA, have been allowed and the original orders have been set aside.

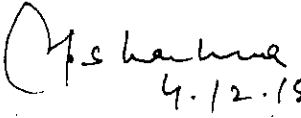
2. The Revision Applications have been filed mainly on the ground that applicant is eligible for rebate of duty in relation to export of goods as all the requisite conditions, limitations and procedural requirements for grant of rebate claim under the statutory provisions have been fulfilled and submission of BRC is not a condition under rule 18 of Central Excise Rules,2002 or Notification No. 19/2004-CE(N.T.) dated 16.09.2004.

3. The hearing was held on 15.10.2018 which was availed by Shri R.M. Saxena, Advocate and Shri Jitender Kumar, Assistant Commissioner, for the applicant and the respondent respectively. While Shri Saxena provided additional submissions to assail the Order-in-Appeal, the Assistant Commissioner emphasized that Order-in-Appeal is legal and proper.

4. On examination of the revision applications and other relevant case records, it is noticed by the Government at the outset that the revision application filed on 06.07.2017 was not accompanied by a fee of Rs. 1000/-. Whereas as per 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. 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 the required fee of Rs.1000/- has not been paid at all, the Revision application filed by the applicant in violation of the above stated legal provision cannot be considered by the Government.

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


4.12.18
(R.P.Sharma)

Additional Secretary to the Government of India

M/s. Pranav Enterprises,
E-91, Sector-9,
Noida-201301(U.P.)

Order No. 626-629/18-CX dated 04-12-2018

Copy to:

1. The Commissioner of Central Goods & Service Tax, Noida-I, C-56/42, Sector-62, Noida-201307.
2. The Commissioner of Central Excise (Appeals), Noida-I, C-56/42, Sector-62, Noida-201307.
3. M/s LASA Consultancy Pvt., D-60, Ground Floor, Sector-2, NOIDA-201301 .
4. PA to AS(RA)
5. Guard File

ATTESTED


(Ashish Tiwari)
Assistant Commissioner