

REGISTERED
SPEED POST



F.No. 195/60/16-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. 633/2018-Cx dated 5-12-2018 OF THE GOVERNMENT OF INDIA,
PASSED BY SHRI R.P.SHARMA, PRINCIPAL COMMISSIONER & ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE
CENTRAL EXCISE ACT, 1944.

SUBJECT : Revision Application filed, under Section 35EE of the
Central Excise Act, 1944 against the Order-in-Appeal No.
67 to 87(AK)CE/JPR/2013 dated 06.04.16 passed by
Commissioner of Central Excise (Appeals), Jaipur

APPLICANT : M/s. Blue Whale Enterprises India Pvt. Ltd.

RESPONDENT : Commissioner of CGST, Jaipur

ORDER

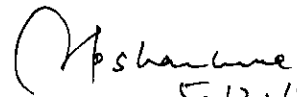
A revision application No. 195/60/16 dated 3.5.2016 has been filed by M/s. Blue Whale Enterprises India Pvt. Ltd. (hereinafter referred to as the applicant) against Commissioner (Appeals)'s Order 67 to 87(AK)CE/JPR/2013 dated 06.04.16, whereby their appeal filed before him against the Order of Deputy Commissioner of Jaipur Division has been rejected. The revision application has been filed by the applicant mainly on the ground that the Commissioner (Appeals) has failed to appreciate the submissions made before him.

2. A personal hearing was held in this case on 29.10.2018 which was attended by Shri Venkāt Chari, on behalf of the applicant who mainly requested for keeping this case in abeyance till the case relating to admissibility of cenvat credit is decided for which the CESTAT has also completed hearing. He has also provided a written submission during the 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 was required to be accompanied by a fee of Rs.1000/- since the amount involved in this case is more than Rs.1.00 lakh. But a fee of Rs.200/- only was paid on 2.5.16 and they did not pay the differential fee of Rs.800/- despite of Section Officer (RA)'s letter No.195/60/16-RA dated 30.6.2018.

4. As per Sub Section 3 of Section 35EE OF Central Excise Act, 1944, a revision application is to be accompanied by a fee of Rs.1000/- when the amount of duty etc. levied by any Central Excise officer is more 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 properly filed by the Government by virtue of the above mentioned provision. In the instant case, the fee of Rs.200/- only has been paid on 2.5.2015. Consequently, this application cannot be considered as a proper revision application until proper fee was paid with the revision application.

5. In view of the above discussion, the revision application is rejected without going into the merits of the case.


5.12.18
(R.P.Sharma)

Additional Secretary to the Government of India

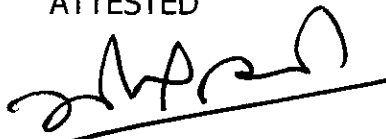
M/s. Blue Whale Enterprises India Pvt. Ltd.
B-179 GIDC, Sector-25,
Gandhi Nagar-382025

ORDER NO. 633/18-Cx dated 5-12-2018

Copy to:-

1. Commissioner of Central Excise, Jaipur, New Central Revenue Building, Statue Circle, "C" Scheme, Jaipur-302005
2. Commissioner (Appeals), Cutsoms & Central Excise, Jaipur, New Central Revenue Building, Statue Circle, "C" Scheme, Jaipur-302005
3. The Deputy Commissioner of Central Excise Division-1, Jaipur Central Excise Bhavan, Sector-10, Vidhyadhar Nagar, Jaipur
4. PA-to AS(RA)
5. Guard File
6. Spare copy

ATTESTED



(Ashish Tiwari)
Assistant Commissioner