

REGISTERED  
SPEED POST



F.No.195/381-383/2015-RA  
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..... *de*

Order No. 683-685/2018-CX dated 7-12-2018 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. JAL-EXCUS-OOO-APP-203 to 205 - 15-16 dated 26.8.2015 passed by the Commissioner of Customs & Central Excise (Appeals), Chandigarh-II

Applicant : M/s Broadways Overseas Ltd., Jalandhar

Respondent : Commissioner of CG & ST, Jalandhar

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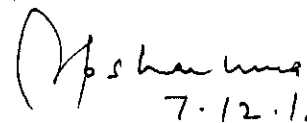
**ORDER**

Three revision applications F.No.195/381-383/2015-RA dated 26.11.2015 are filed by M/s Broadways Overseas Ltd., Jalandhar (hereinafter referred to as the applicant) against the Order-in-Appeal No. JAL-EXCUS-OOO-APP-203 to 205 – 15-16 dated 26.8.2015, passed by the Commissioner of Customs & Central Excise (Appeals), Chandigarh-II, whereby the appeals of the applicant filed against the Order of the jurisdictional Assistant Commissioner has been rejected.

2. A personal hearing was offered in this case on 11.9.18, which was attended by Shri Sudhir Malhotra, Advocate, for the applicant, who reiterated the grounds of revision already pleaded in their revision applications.

3. The Government has examined the matter and it is observed at the outset that the revision applications involve the issue regarding refund of accumulated Cenvat Credit under Rule 5 of the Cenvat Credit Rules, 2004. Whereas under Section 35EE of the Central Excise Act, read with 1<sup>st</sup> Proviso to Section 35(B), the revision application can be filed with the Government only if the Commissioner (Appeals)'s Order involves an issue relating to loss of goods, rebate of duty on exported goods or goods exported under bond. Since no such issue is involved in these cases and the Commissioner (Appeals)'s Order is passed upholding rejection of refund of Cenvat credit under Rule 5 of CCR by the jurisdictional Assistant Commissioner, the Government is of the view that it does not have jurisdiction to deal with the above referred Commissioner (Appeals)'s Order.

4. Accordingly, the revision applications are rejected being not maintainable for above reason.

  
7.12.18

(R.P.Sharma)

Additional Secretary to the Government of India


M/s Broadway Overseas Ltd.,  
A-12, Focal Point,  
Jalandhar

Order No.683-685/18-Cx dated 7-12-2018

Copy to:

1. Commissioner of Central Goods & Service Tax, Jalandhar, (Hqrs. at Ludhiana), CGST House, 'F' Block, Rishi Nagar, Ludhiana-141001
2. Commissioner of Customs & Central Excise (Appeals) Chandigarh-II, C.R.Building, Plot No.19, Sector 17-C, Chandigarh
3. The Assistant Commissioner, Central Excise Division, Jalandhar
4. Shri Sudhir Malhotra, Advocate, 13-R, Hukam Chand Colony, Near DAV College, Jalandhar
5. PA to AS(RA)
6. Guard File.
7. Spare Copy

ATTESTED

  
(Ravi Prakash)  
OSD (RA)