

SPEED POST



F.No. 195/135/SZ/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...19/5/23

Order No. 85 / 23-CX dated 14-5-2023 of the Government of India, passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Customs Act, 1962.

SUBJECT : Revision Application, filed under Section 35EE of the Central Excise Act, 1944 against the Order-in-Appeal No. 394/2016 (CXA-II) dated 31.10.2016, passed by Commissioner of Central Excise (Appeals-II), Chennai.

APPLICANT : M/s Star Trace Pvt. Ltd., Chennai.

RESPONDENT : Pr. Commissioner of CGST, Chennai-North.

ORDER

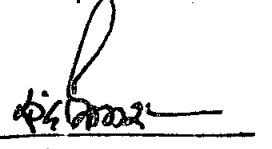
A Revision Application No. 195/135/WZ/2018-RA dated 06.03.2018 has been filed by M/s Star Trace Pvt. Ltd., Chennai (hereinafter referred to as the Applicant) against the Order-in-Appeal No. 394/2016 (CXA-II) dated 31.10.2016, passed by the Commissioner of Central Excise (Appeals-II), Chennai. The Commissioner (Appeals) has, vide the impugned Order-in-Appeal, upheld the Order-in-Original No. 27/2015 dated 28.10.2015, passed by the Additional Commissioner, Central Excise, Chennai-II Commissionerate, except to the extent of reducing the penalty amount of Rs. 12,36,000/- to Rs. 1,00,000/-, under Rule 25 of Central Excise Rules, 2002.

2. Brief facts leading to the present proceedings are that the Applicant is a manufacturer of Electrical Transformers and Static Converters, falling under Chapter 85049090 of the Central Excise Tariff Act, 1985. While scrutinizing the Quarterly ER-3 return, pertaining to the period from July 2013 to September 2013, it was found that the Applicant had cleared goods valued at Rs. 1,04,59,792/- to M/s. Y.M Plant & Equipments, a Merchant Exporter, without payment of duty. The clearance was stated to have been made against a CT-1 certificate. However, when the copy of CT-1 certificate was asked to be produced, it was assured that the CT-1 certificate would be submitted by the Merchant Exporter, which was, however, not produced. The Applicant had cleared the goods under LUT, instead of under Bond, supported by invoice No. 82/30.09.2013 & ARE-1 No. 006/30.09.2013, mentioning CT-1 certificate but actually without a valid CT-1 certificate, as required under Notification No. 42/2011-CE (N.T) dated 26.06.2001. Accordingly, a Show Cause Notice was issued proposing to demand an amount of Rs. 12,36,000/- under Section 11A of the Central Excise Act, 1944. The matter was adjudicated, vide the aforementioned Order-in-Original dated 28.10.2015, confirming the demand of Rs. 12,36,000/- under Section 11A ibid along with interest and imposing equal amount of penalty under Rule 25 ibid. Aggrieved, the Applicant filed appeal before the Commissioner (Appeals), which has been decided as above.

3. Personal hearing, in virtual mode, was fixed on 24.03.2023, 26.04.2023 and 19.05.2023. Sh. M. Manimaran, Advocate appeared for the Applicant, in the hearing held on 19.05.2023, and submitted that the instant case has been settled under the **Sabka**

Vishwas (Legacy Dispute Resolution), Scheme 2019. Hence, the RA has become infructuous. He stated that he shall be submitting a copy of SVLDRS Form-4 immediately by email. No one appeared for the department on any of the dates fixed for hearing nor any request for adjournment has been received. Subsequently, the aforesaid Form-4 has been submitted by email.

4. The Government has carefully examined the matter. In view of the request made by the Applicant, the Revision Application is disposed of as infructuous.



(Sandeep Prakash)

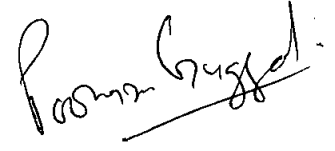
Additional Secretary to the Government of India

M/s Star Trace Pvt. Ltd.
No. 11, Moorthasa Ussain Sahib Street,
Redhills, Chennai-600052.

Order No. 85/23-Cus dated 19-5-2023

Copy to:-

1. The Commissioner of CGST & Service Tax (Appeals-I), No. 26/1, M.G Road, Nungambakkam, Chennai-600034.
2. Pr. Commissioner of CGST & Service Tax (North), No. 26/1, M.G Road, Nungambakkam, Chennai-600034.
3. Sh. M. Manimaran & Daleel Ahmed, Advocate & Tax Consultants, India Tax Council, 2786, Y-Block, 6th Street, 12th Main Road, Annanagar, Chennai-600040.
4. PPS to AS (RA)
5. Guard File
6. Spare Copy
7. Notice Board



ATTESTED

पूनम गुग्गल / Poonam Guggal
अधीक्षक / Superintendent (R.A. Unit)
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department
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