

REGISTERED
SPEED POST



F.No. 199/03/ST/15-R.A.
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.....

ORDER NO. 07/2018 ST dated 6-2-2018 OF THE GOVERNMENT OF INDIA,
PASSED BY SHRI R.P.SHARMA, PRINCIPAL COMMISSIONER & ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 83 of the Finance
Act, 1994 read with Section 35EE OF THE CENTRAL EXCISE ACT, 1944.

SUBJECT : Revision Application filed under section 83 of Finance
Act, 1994, read with Section 35EE of the against the
Order-in-Appeal No. MRT/EXCUS/000/APPEAL-
I/112/15-16 dated 13.07.2015, passed by
Commissioner (Appeals), Customs, Central Excise &
Service Tax, Meerut.

APPLICANT : Principal Commissioner of Central Excise, Meerut, I.

RESPONDENT : M/s. Al-Noor Exports, Muzaffarnagar

ORDER

A Revision Application No. 199/03/ST/15 dated 14.10.2015 has been filed by the Assistant Commissioner, Central Excise & Service Tax Division-Muzaffarnagar (hereinafter referred to as the applicant) against the Order in Appeal No. MRT/EXCUS/000/APPEAL-I/112/15-16 dated 13.07.2015, passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Meerut, whereby the appeal of M/s Al-Noor Exports has been allowed and the Order-In-Original denying the exemption from Service Tax availed by the respondent has been set aside.

2. A personal hearing was fixed on 12.01.2018 in this case. However, neither applicant nor the respondent appeared for the personal hearing. Moreover, no request for any other date of hearing is also received from which it is implied that the applicant and the respondents are not interested in personal hearing. Hence the Revision Application is taken up for disposal on the basis of case records already available with the government.

3. On examination of the Revision Application, it is observed by the government that the grounds of revision have not been incorporated by the applicant in the Revision Application and the authorization issued by the Principal Commissioner of Central Excise and Service Tax, Meerut has been mainly annexed along with the form EA-8 which is merely an authorization to the Assistant Commissioner of the Division to file a Revision Application before the government. Therefore, the EA-8 filed by the Assistant Commissioner cannot be considered as a proper Revision Application. Besides, it is also observed by the government that the issue involved in the Order of the appeal in this case is denial of exemption from Service Tax to the applicant under Notification No. 18/2009-ST dated 07.07.2009 and Notification No. 31/2012 ST dated 20.06.2012 and consequential demand of Service Tax for which the government does not have any revisionary power under Section 86

of the Finance Act, 1994. Under the said Section 86, the government has been vested with the power to revise the order of Commissioner(Appeal) relating to rebate of Service Tax against export of services only. Hence, the above Revision Application has been wrongly filed before the government.

4. Accordingly, the Revision Application is rejected.

(R.P.Sharma)
6-2-18

(R.P.Sharma)

* Additional Secretary to the Government of India

The Principal Commissioner of Customs,
Central Excise & Service Tax, Meerut,
Mangal Pandey Nagar, Meerut-250005.

ORDER NO. 07/18 ST dated 6-2-2018

Copy to: -

1. M/s. Al-Noor Exports, Village Sher Nagar, 9th K.M. Jansath Road, Muzaffarnagar, U.P - 251001
2. The Commissioner (Appeals-I), Central Excise, Meerut, Mangal Pandey Nagar, Opposite C.C.S. University, Meerut - 250005.
3. The Joint Commissioner, Central Excise & Service Tax, Meerut-I, Opposite C.C.S. University, Meerut - 250005
4. PA to AS(RA)
- ✓ 5. Guard File
6. Spare copy

ATTESTED

(Ravi Prakash)
OSD/(RA)

Attested
Nirmala Devi
6/2/18

(निर्मला देवी, NIRMALA DEVI)
असistant ऑफिसरी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi