

F.No.195/234-235/11-RA GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

> 14, HUDCO VISHALA BLDG., B WING 6 FLOOR, BHIKAJI CAMA PLACE, NEW DELHI-110 066

> > Date of Issue 211/13

Order No. <u>1774-1775/ 2012-CX</u> dated <u>31.12.12</u> of the Government of India, passed By Shri D. P. Singh, Joint 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 orders-inappeal No. O.I.A. No.YDB/847-849/M-II/2010 dated 16-12-2010 passed by Commissioner of Central

Excise (Appeals-II), Mumbai.

Applicant

M/s. Indian Oil Corporation Ltd., Mumbai.

Responden

M/s Commissioner of Central Excise, Mumbai-II

ORDER

This revision application has been filed as against a part of the O.I.A. No YDB/847-849/M-II/2010 dated 16-12-2010 passed by Commissioner (Appeals), Mumbai-II, in the matter pertaining to three Order in Originals dt. 11-12-09, 15-12-09 and 04-01-09 which were passed by the jurisdictional Assisstant Commissioner for M/s Indian Oil Corporation Ltd., who are the applicant here. This revision application has came up before this authority for personal hearing on 20-12-12. As pointed out by the applicant and also got verified from the records it was found that the issue and amount of this very revision application has already been incorporated as a part of already filed and dealt with in Revision Applications F.No. 195/165-167/11-RA-Cx for which final G.O.I. Order No. 1385-1387/12-Cx dated 04-10-12 has already been issued.

- 2. Govt. notes that the matter involved in present separate Revision Application dated 11-03-2011 File No195/234-235/11-RA-Cx already stands considered and decided vide Order No. 1385-1387/12-Cx dated 04-10-12. This position was admitted by applicant as well as respondent during hearing held on 20-12-12.
- 3. Therefore, in view of above factual position, the instant case already got decided vide G.O.I. Order No. 1385-1387/12-Cx dated 04-10-12 and as such the present application becomes infrutuous and non maintainable. The instant applications are dismissed as non-maintainable.

4 So, ordered.

(D.P. Singh)

Joint Secretary (Revision Application)

To

M/s. Indian Oil Corporation Ltd., Marketing Division, Western Regn., 254-C, Dr. A.B. Road, Worli Colony, Worli, Mumbai- 400 03.

Attested

(প্রাব ক্রী স্থান!/R.C. SF.ARMA)
ব্যাযুরন/Dy Commissioner
ব্যাযুরন/Dy Commissioner
ব্যাযুরন/Dy Commissioner
C.B.E.C. OSD to Jl. Secy (R.A.
(C.B.E.C. OSD (ব্যাব্র বিশাম))
বিল মুসাল্য (ব্যাব্র বিশাম)
বিল মুসাল্য (ব্যাব্র বিশাম)
Ministry of Finance (Depti of Rev
Ministry of Arabir/Covi of India
Ministry of Arabir/Covi of New Delhi

GOI Order No.1774-1775/2012-Cx dated 31.12.2012

Copy to: -

- 1. The Commissioner of Central Excise & Customs, Mumbai-II Commissionerate, 1st Floor, C.G.O. Complex, C.B.D. Belapur, (Navi Mumbai)- 400 614.
- The Commissioner of Central Excise & Customs, (Appeals-II), Mumbai, 3rd Floor, Utpad Shulk Bhavan Plot No. C-24, Sector-E, Bandra-Kurla Complex, Bandra(East), Mumbai)- 400 051.
- 3. The Assistatant Commissioner, Chembur-I Division, Mumbai-II Commissionerate, 1st Floor, Ganges Building, 110. L.B.S. Marg, Vikhroli (W), Mumbai-400 059.
- 4. Ms. Padmavati Patil, Advocate, for Cenvat Crdit-Ex Service, Post Office Building, 2nd Floor, Andheri-Kurla Road, J.B. Nagar, Andheri (East), Mumbai-400 059.
- 5 P.S. to JS (Revision Application)
- 6. Guard File
- 7. Spare Copy.

Attested

(R.C. Sharma)
OSD-I TO Joint Secretary (R.A.)