

REGISTERED  
SPEED POST



F.No.195/322/2014-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: .....

Order No. 517/2018 -Cx dated 6-8-18 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.MRT-EXCUS-002-APP-33/14-15 dated 28.7.2014, passed by the Commissioner of Central Excise (Appeals) Meerut-II

Applicant : M/s Bal Pharma Ltd., Pant Nagar, Uttarkhand

Respondent : Commissioner of Central Goods & Service Tax, Dehradun

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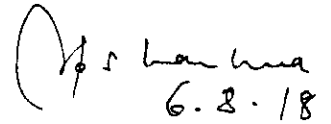
**ORDER**

A Revision Application No.195/322/2014-RA dated 09.10.2014 is filed by M/s Bal Pharma Ltd., Pant Nagar, Uttarkhand (hereinafter referred to as the applicant), against the Order-in-Appeal No.MRT-EXCUS-002-APP-33/14-15 dated 28.7.2014, passed by the Commissioner of Central Excise (Appeals), Meerut-II, whereby the appeal of the applicant filed against the Order of the jurisdictional Assistant Commissioner has been rejected.

2. A personal hearing was held in this case on 21.5.18 and the same was availed by Shri D.K.Singh and Ali Md. Maaz, Advocates, for the applicant who reiterated the grounds of revision already pleaded in their application. However, no one appeared for the respondent and did not even request for any other date of hearing.

3. The Government has examined the matter and it is observed that the revision application involves 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 this case 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 application is rejected.



6.8.18

(R.P.Sharma)

Additional Secretary to the Government of India

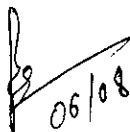
M/s Bal Pharma Ltd.,  
Plot No.1,2,3 & 69, Sector-4,  
IIE, Sidcul, Pant Nagar, Distt. Udham Singh Nagar,  
Uttarakhand

Order No. 517/2018-Cx dated 6-8-2018

Copy to:

1. Commissioner of Central Goods & Service Tax, Dehradun, E-Block, Nehru Colony, Haridwar Road, Dehradun-248001
2. Commissioner of Custom & Central Excise (Appeals), Meerut-II, 126, Central Excise Building, Opp. Meerut University, Meerut
3. The Additional Commissioner, Central Excise, Avas Vikas Gangapur, Civil Lines, Rampur, Meerut-II
4. PA to AS (RA)
- ✓ 5. Guard File.
6. Spare Copy

ATTESTED



(Ravi Prakash)  
OSD (RA)