CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 03

EXCISE Appeal No. 12817 of 2013-SM

[Arising out of Order-in-Original/Appeal No 30-2013-AHD-I-CE-AK-COMMR-A-AHD dated 19.06.2013 passed by Commissioner of Central Excise and Service Tax-AHMEDABAD-I]

Rikin Industries **...Appellant**

Plot No. 428,
Gidc, Vatva Phase-Ii,
Ahmedabad
Gujarat- 382445

VERSUS

C.C.E.-Ahmedabad-i **...Respondent**

C. Ex Bhavan,
Nr Panjrapole & Polytechnic, Ambavadi,
Ahmedabad,
Gujarat- 380015

APPEARANCE:

Shri Bhisan R. Shah, Advocate for the Appellant
Shri. Sanjay Kumar, Superintendent (Authorized Representative) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), RAJU

FINAL ORDER NO. A/10311 / 2023

DATE OF HEARING: 21.02.2023
DATE OF DECISION: 21.02.2023

RAJU

When the matter was called, it was noticed that the issue pertains to rebate claim filed under Rule 18 of the Central Excise Rules, 2002. The impugned order has been passed by the Commissioner (Appeals). In terms of Section35B (1), the Appellate Tribunal does not have jurisdiction in the cases relating to rebate of duty of excise on goods, exported to any country or territory outside India or on excisable materials used in the manufacture of goods which are exported to any country or territory outside India. In such cases, the appeals lies before the Revisionary Authority.

In view of above, the appeal is dismissed for lack of jurisdiction. The appellant has liberty to file the appeal before the Revisionary Authority.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

PALAK