

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Rectification of Mistake Application No. 50184 of 2023  
In  
Excise Appeal No. 50519 of 2019**

(Arising out of Order-in-Appeal No. IND-EXCUS-000-APP-296-2018-19 dated 30.10.2018 passed by the Commissioner (Appeals), Central Goods & Service Tax, Customs & Central Excise, Indore, M.P.)

**Assistant Commissioner, CGST &  
Central Excise, Ujjain**

29, Administrative Area, Bharatpuri,  
Ujjain-456001 (M.P.)

**.....Appellant**

VERSUS

**M/s. Indore Composite Pvt. Ltd.**

Plot No. S-4/2, Sector-I,  
Industrial Area, Pithampur (M.P.)

**.....Respondent**

**APPEARANCE:**

Mr. O.P.Bisht, Authorized Representative of the Department  
Ms. Preeti Khirwani, Advocate for the Respondent

**CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT  
HON'BLE MR. P.V.SUBBA RAO, MEMBER (TECHNICAL)**

**Date of Hearing/Decision: 30.06.2023**

**FINAL ORDER NO. 50863/2023**

**JUSTICE DILIP GUPTA**

The appeal was dismissed as withdrawn by order dated November 21, 2022 as it was stated that a certificate in Form-IV had been issued to the appellant under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

2. An application has been filed by the Department pointing out that a mistake apparent on the record has arisen as such a certificate had not been issued by the Department, nor had the respondent applied for the scheme.

3. The order dated November 21, 2022, is accordingly, recalled and the application is allowed.

4. However, on record there is an application dated September 16, 2019 sent by the Additional Commissioner (Review), CGST & CX, Ujjain, mentioning therein that as the amount involved in the present appeal is below the monetary limit fixed by the Board for filing an appeal before the Tribunal, the appeal may be dismissed as withdrawn.

5. In view of the aforesaid application submitted by the Department, the appeal is dismissed as withdrawn.

**(JUSTICE DILIP GUPTA)  
PRESIDENT**

**(P.V.SUBBA RAO)  
MEMBER (TECHNICAL)**