

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Single Member Bench

Court – I

Excise Appeal No. 31079 of 2018

Mylan Laboratories Ltd

.....Appellant

Unit 9, Plot No. 9, Road No.12,
Jawaharlal Nehru Pharmacy, Tadi,
Parawada Mandal, Visakhapatnam,
Andhra Pradesh – 531 021

VERSUS

**Commissioner of Central Tax,
Visakhapatnam - GST**

.....Respondent

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

Appearance

Shri Y. Srinivasa Reddy, Representative for the Appellant.
Shri N. Bhanu Kiran, Authorized Representative for the Respondent.

Coram:
HON'BLE Mrs. RACHNA GUPTA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/30250/2021

Date of Hearing: 31.08.2021
Date of Decision: 31.08.2021

[Order per: RACHNA GUPTA]

Memo for withdrawal of appeal has been filed. It is submitted by the learned counsel for the applicant/appellant that the appellant is aggrieved of the rejection of rebate claim of Cenvat duty paid on certain raw materials exported out of India. It is mentioned that the appeal before this Tribunal has inadvertently been filed, which otherwise was to be filed before the Revision authority. Accordingly, withdrawal of the appeal has been prayed.

2. Learned departmental representative has acknowledged the same as the statutory mandate of Central Excise Act, 1944.

3. I observe that in terms of section 35B(1)(b) it is clear that no appeal shall lie to this Tribunal and this Tribunal will have no jurisdiction in case the order challenged refers to rebate of duty of excise on goods exported to any country or territory outside India.

4. Keeping in view, the same prayer of the appellant is hereby accepted. Resultantly, the appeal stands dismissed as withdrawn. However, liberty is given to the appellant to exercise the remedy before appropriate authority.

5. Registry to return the original appeal record with the copies of orders passed till date. Copy of Appeal record and the original orders passed till date be retained with Tribunal's record.

(RACHNA GUPTA)
MEMBER (JUDICIAL)