

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Zonal Bench, Ahmedabad**

Appeal No. E/1233/2010-DB

(Arising out of 212/2010/COMMR-A-/RAJ dated 04/05/2010 passed by
Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Euro Ceramics Ltd. - **Appellant**

Vs.

C.C.E. & S.T., - Rajkot - **Respondent**

Represented by:

For the appellant : None
For the respondent : Shri S.N. Gohil, Supdt.(AR)

CORAM:

Hon'ble Mr. Ramesh Nair, Member (Judicial)
Hon'ble Mr. Raju, Member (Technical)

Date of Hearing/Decision: 20.12.2018

ORDER NO. **A/12965 / 2018**

Per: Ramesh Nair

The issue involved is that whether the appellant is entitled for the refund of Education Cess and Secondary & Higher Education Cess in terms of notification No. 39/01 dated 31/07/2001.

2. None appeared on behalf of the appellant.
3. Shri S.N. Gohil, Ld. Supdt. (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.
4. On careful consideration of submissions made by Ld. AR and perusal of records, we find that the issue is no more res integra as the same has been decided by the Hon'ble Supreme Court in the case of SRD Nutrients

Vs. CCE 2017 (11) TMI 655 (SC). Therefore, the impugned order is not sustainable in the light of the aforesaid Apex Court judgment. Accordingly, the same is set aside. Appeal is allowed.

(Dictated and pronounced in the open Court)

(Raju)

Member (Technical)

DS

(Ramesh Nair)

Member (Judicial)