CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Misc. Application No. E/EH/60281/2019
in
Appeal No. E/60803/2017 [DB]

(Arising out of Order-in-Appeal No. JNK-EXCUS-000/APP-201 to 205-16-17 dated 20.07.2016 passed by the Commissioner (Appeals), Chandigarh)

M/s Coromandel International Ltd **......Appellant**
(Phase-I, Lane No. 4, Sidco industrial Complex, Bari Brahamana, Jammu, Jammu & Kashmir)

VERSUS

Commissioner of Central Excise and Service Tax **......Respondent**
(OB-32 Rail Head Complex Jammu & Kashmir 180012)

WITH

Misc. Application No. E/EH/60042/2018
in
Appeal No. E/61493/2018 [DB]

(Arising out of Order-in-Appeal No. JNK-EXCUS-000/APP-201 to 205-16-17 dated 20.07.2016 passed by the Commissioner (Appeals), Chandigarh)

M/s Coromandel International Ltd **......Appellant**
(Phase-I, Lane No. 4, Sidco industrial Complex, Bari Brahamana, Jammu, Jammu & Kashmir)

VERSUS

Commissioner of Central Excise and Service Tax **......Respondent**
(OB-32 Rail Head Complex Jammu & Kashmir 180012)

AND

Misc. Application No. E/EH/60282/2019
in
Appeal No. E/61494/2018[DB]

(Arising out of Order-in-Appeal No. - JNK-EXCUS-000/APP-201 to 205-16-17 dated 20.07.2016 passed by the Commissioner (Appeals), Chandigarh)

M/s Coromandel International Ltd **......Appellant**
(Phase-I, Lane No. 4, Sidco industrial Complex, Bari Brahamana, Jammu, Jammu & Kashmir)

VERSUS

Commissioner of Central Excise and Service Tax **......Respondent**
(OB-32 Rail Head Complex Jammu & Kashmir 180012)

APPEARANCE:

Shri Gautam Chugh, Advocate for the Appellant

Shri Bhasha Ram, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**
HON'BLE MR. Bijay Kumar, MEMBER (TECHNICAL)

MISC. ORDER NO. 60597-60599 of 2019

DATE OF HEARING: 20.05.2019
DATE OF DECISION: 20.05.2019

PER ASHOK JINDAL:

Heard the parties.

2. Considering the fact that the issue involved is of refund of education cess and higher education cess in terms of Notification No. 56/02 dated 14.11.2002. The said issue has been decided by the Hon'ble Apex Court in the case of ***SRD Nutrients Pvt. Ltd Vs. Commissioner of C.Excise, Guwahati reported in 2017 (355) E.L.T. 481 (S.C.),*** wherein it has been held that the assessee is entitled to claim refund of education cess and higher education cess paid by them in terms of Notification No. 56/02 dated 14.11.2002, therefore, we allow the application for early hearing of the appeals and appeals are also taken up today itself for disposal.

3. As issue has already been decided by the Hon'ble Apex Court in the case of ***SRD Nutrients Pvt. Ltd Vs. Commissioner of C.Excise (Supra),*** therefore, we set aside the impugned orders and allow the appeals with consequential relief.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

(BIJAY KUMAR)
MEMBER (TECHNICAL)

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