

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

COURT NO. I**Appeal Nos. E/1285-1292,1400,1464,1583-1585,1587-1592/2011-DB****E/1758-1761/2011, E/1858,1893,1894,1897/2011****(Misc. Applications E/Misc/51256-51259/2015)****Date of Hearing/ Decision : 09.03.2018**

Sr. No	Appeal Nos	Impugned Order No.	Date	Passed By	Appellant	Respondent
1	E/1285/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
2	E/1286/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
3	E/1287/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
4	E/1288/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
5	E/1289/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
6	E/1290/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
7	E/1291/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
8	E/1292/2011	OIA- 1159-1166/CE/APPL/CHD-I(JK-/2010	28/12/2010	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LIMITED,	-C.C.E. JAMMU
9	E/1400/2011	OIA- 46/CE/APPL/CHD-I(J&K-/2011	17/03/2011	Commissioner of Central Excise- JAMMU & KASHMIR	EMCURE PHARMACEUTICALS LTD.	-C.C.E. JAMMU
10	E/1464/2011	OIA- 06/CE/COMM/J&K/2011	15/03/2011	Commissioner of Central Excise- JAMMU & KASHMIR	AMBIKA INTERNATIONAL	-C.C.E. JAMMU
12	E/1583/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise- JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
13	E/1584/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise- JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
14	E/1585/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise- JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU

15	E/1587/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
16	E/1588/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
17	E/1589/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
18	E/1590/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
19	E/1591/2011	OIA- 78-86/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL & CO PVT LTD	-C.C.E. JAMMU
20	E/1592/2011	OIA- 71-77/CE/APPL/CHD-I(JK-/2011	25/03/2011	Commissioner of Central Excise-JAMMU & KASHMIR	R.B.JODHAMAL INDUSTRIES PVT LTD	-C.C.E. JAMMU
21	E/1758/2011	OIA- 87-90/CE/APPL/CHD-I(JK-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	BIOSTADT INDIA LIMITED.	-C.C.E. JAMMU
22	E/1759/2011	OIA- 87-90/CE/APPL/CHD-I(JK-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	BIOSTADT INDIA LIMITED.	-C.C.E. JAMMU
23	E/1760/2011	OIA- 87-90/CE/APPL/CHD-I(JK-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	BIOSTADT INDIA LIMITED.	-C.C.E. JAMMU
24	E/1761/2011	OIA- 87-90/CE/APPL/CHD-I(JK-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	BIOSTADT INDIA LIMITED.	-C.C.E. JAMMU
24	E/1858/2011	OIA- 94-97/CE/APPL/CHD-I(J&K-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	J & K PIGMENTS PVT. LTD.	-C.C.E. JAMMU
25	E/1893/2011	OIA- 94-97/CE/APPL/CHD-I(J&K-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	J & K PIGMENTS PVT. LTD.	-C.C.E. JAMMU
26	E/1894/2011	OIA- 94-97/CE/APPL/CHD-I(J&K-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	J & K PIGMENTS PVT. LTD.	-C.C.E. JAMMU
27	E/1897/2011	OIA- 94-97/CE/APPL/CHD-I(J&K-/2011	03/05/2011	Commissioner of Central Excise-JAMMU & KASHMIR	J & K PIGMENTS PVT. LTD.	-C.C.E. JAMMU

Appearance:

None, Advocate for the Appellant(s)
Shri Vijay Gupta, A.R. for the Respondent(s)

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 61586-61612 / 2018**Per : Justice (Dr.) Satish Chandra**

All these appeals are with reference to entitlement of the assessee for refund/exemption for education/ higher education cess paid on the finished goods cleared under Notification No. **56/2002-CE dated 14.11.2002**. The Revenue held a view that exemption under the said notification is not available to the assessee for education/higher education cess.

2. Both sides agreed that the issue pertaining to the Education/Higher Education Cess has already been decided by the Hon'ble Supreme Court in the case of **M/s. SRD Nutrients Pvt. Limited vs CCE, Guwahati - 2017 (355) ELT 481 (SC)**, wherein it was observed that the assessees are entitled to the refund of Education/Higher Education Cess which was paid along with excise duty, once the excise duty itself is exempted.

3. No other issue is pressed in the present appeals. Accordingly, the dispute with reference to eligibility of exemption for education cess is decided in favour of the assessees. By following the ratio of Apex court as above, all the appeals, on this issue are accordingly allowed.

Misc. applications also disposed of.

(Order dictated and pronounced in the court)

(B. Ravichandran)
Member (Technical)

(Justice Dr. Satish Chandra)
President