

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

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

COURT NO. I

**Appeal Nos. E/53529,54277-54282,54561-54565,54721-54722/2014-DB
E/54885-54886,54956-54966,55060-55062,55133-55139,55149,55197/2014
E/55153-55155,55216,55255-55256,55429,55575-55587,55891/2014
E/55937-55949,56036-56037/2014**

Date of Hearing/ Decision : 07.03.2018

Sr. No	Appeal Nos.	Impugned Order	Date	Passed By	Appellant	Respondent
1	E/53529/2014	OIA-JNK/CEX/000/003/2014	01/04/2014	Commissioner of Central Excise, CUSTOMS (Adjudication)- JAMMU & KASHMIR	Berger Paints India Limited Unit I	C.C.E. & S.T.- Jammu & Kashmir
2	E/54277/2014	OIA-JNK-EXCUS-000-APP-279-283	05/06/2014	Commissioner of Central Excise and Service Tax- JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.- Jammu & Kashmir
3	E/54278/2014	OIA-JNK-EXCUS-000-APP-279-283	05/06/2014	Commissioner of Central Excise and Service Tax- JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.- Jammu & Kashmir
4	E/54279/2014	OIA-JNK-EXCUS-000-APP-279-283	05/06/2014	Commissioner of Central Excise and Service Tax- JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.- Jammu & Kashmir
6	E/54281/2014	OIA-JNK-EXCUS-000-APP-279-283	05/06/2014	Commissioner of Central Excise and Service Tax- JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.- Jammu & Kashmir
7	E/54282/2014	OIA-JNK-EXCUS-000-APP-279-283	05/06/2014	Commissioner of Central Excise and Service Tax- JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.- Jammu & Kashmir
8	E/54561/2014	OIA-JNK-EXCUS-000-261-266-14-15	06/06/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Insecticides India Ltd	C.C.E. & S.T.- Jammu & Kashmir
9	E/54562/2014	OIA-JNK-EXCUS-000-261-266-14-15	06/06/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Insecticides India Ltd	C.C.E. & S.T.- Jammu & Kashmir
10	E/54563/2014	OIA-JNK-EXCUS-000-261-266-14-15	06/06/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Insecticides India Ltd	C.C.E. & S.T.- Jammu & Kashmir
11	E/54564/2014	OIA-JNK-EXCUS-000-261-266-14-15	06/06/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Insecticides India Ltd	C.C.E. & S.T.- Jammu & Kashmir
12	E/54565/2014	OIA-JNK-EXCUS-000-261-266-14-15	06/06/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Insecticides India Ltd	C.C.E. & S.T.- Jammu & Kashmir
13	E/54721/2014	OIA-JNK-EXCUS-000-APP-444-445-14-15	17/07/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.- Jammu & Kashmir

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14	E/54722/2014	OIA-JNK-EXCUS-000-APP-444-445-14-15	17/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
15	E/54885/2014	OIA-JNK-EXCUS-000-APP-216-233-14-15	26/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Berger Paints India Limited Unit Ii	C.C.E. & S.T.-Jammu & Kashmir
16	E/54886/2014	OIA-JNK-EXCUS-000-APP-216-233-14-15	26/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Berger Paints India Limited Unit Ii	C.C.E. & S.T.-Jammu & Kashmir
17	E/54956/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
18	E/54957/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
19	E/54958/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
20	E/54959/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
21	E/54960/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
22	E/54961/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
23	E/54962/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
24	E/54963/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
25	E/54964/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vimco Alloys	C.C.E. & S.T.-CHANDIGARH-II
26	E/54965/2014	OIA-171-CE-APPL-CHD-II-J&K-2013	09/04/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
27	E/54966/2014	OIO-171-CE-APPL-CHD-II-J&K-2013	09/04/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Vmco Alloys	C.C.E. & S.T.-CHANDIGARH-II
28	E/55060/2014	OIA-JNK-EXCUS-000-APP-315-336-14-15	09/06/2014	Commissioner of Central Excise-JAMMU & KASHMIR	B B F Industries Unit I	C.C.E. & S.T.-Jammu & Kashmir
29	E/55061/2014	OIA-JNK-EXCUS-000-APP-315-336-14-15	09/06/2014	Commissioner of Central Excise-JAMMU & KASHMIR	B B F Industries Unit I	C.C.E. & S.T.-Jammu & Kashmir
30	E/55062/2014	OIA-JNK-EXCUS-000-APP-315-336-14-15	09/06/2014	Commissioner of Central Excise-JAMMU & KASHMIR	B B F Industries Unit I	C.C.E. & S.T.-Jammu & Kashmir
31	E/55133/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU &	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir

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				KASHMIR		
32	E/55134/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir
33	E/55135/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir
34	E/55136/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir
35	E/55137/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International	C.C.E. & S.T.-Jammu & Kashmir
36	E/55138/2014	OIO-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir
37	E/55139/2014	OIA-JNK-EXCUS-000-APP-420-426-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Coromandel International Ltd	C.C.E. & S.T.-Jammu & Kashmir
38	E/55149/2014	OIA-JNK-EXCUS-000-APP-435-442-14-15	09/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ritzy Polymers	C.C.E. & S.T.-Jammu & Kashmir
39	E/55197/2014	OIA-JNK-EXCUS-000-APP-435-442-14-15	09/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ritzy Polymers	C.C.E. & S.T.-Jammu & Kashmir
40	E/55153/2014	OIA-JNK-EXCUS-000-APP-427-429-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.-Jammu & Kashmir
41	E/55154/2014	OIA-JNK-EXCUS-000-APP-427-429-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.-Jammu & Kashmir
42	E/55155/2014	OIA-JNK-EXCUS-000-APP-427-429-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.-Jammu & Kashmir
43	E/55216/2014	OIA-JNK-EXCUS-000-APP-530-14-15	27/08/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Biostadt India Ltd	C.C.E. & S.T.-Jammu & Kashmir
44	E/55255/2014	OIA-JNK-EXCUS-000-APP-980-988-13-14	26/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
45	E/55256/2014	OIA-JNK-EXCUS-000-APP-980-988-13-14	26/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
46	E/55429/2014	OIA-JNK-EXCUS-000-APP-979-13-14	26/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Berger Paints India Limited Unit I	C.C.E. & S.T.-Jammu & Kashmir
47	E/55575/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
48	E/55576/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
49	E/55577/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu &

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				JAMMU & KASHMIR		Kashmir
50	E/55578/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
51	E/55579/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
52	E/55580/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
53	E/55581/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
54	E/55582/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
55	E/55583/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
56	E/55584/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
57	E/55585/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
58	E/55586/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
59	E/55587/2014	OIA-JNK-EXCUS-000-APP-124-136-14-15	01/05/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
60	E/55891/2014	OIA-JNK-EXCUS-000-APP-443-14-15	11/07/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
61	E/55937/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
62	E/55938/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
63	E/55939/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
64	E/55940/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
65	E/55941/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
66	E/55942/2014	OIA-JNK-EXCUS-000-APP-545-576-14-15	09/09/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
67	E/55943/2014	OIA-JNK-EXCUS-000-	09/09/2014	Commissioner of	Ultimate	C.C.E. & S.T.-

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		APP-545-576-14-15		Central Excise- JAMMU & KASHMIR	Flexipack Ltd	Jammu & Kashmir
68	E/55944/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
69	E/55945/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
70	E/55946/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
71	E/55947/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
72	E/55948/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
73	E/55949/2014	OIA-JNK-EXCUS-000- APP-545-576-14-15	09/09/2014	Commissioner of Central Excise- JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
74	E/56036/2014	OIA-JNK-EXCUS-000- APP-800-801-14-15	01/12/2014	Commissioner of Central Excise- CHANDIGARH- II(Appeal)	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.- Jammu & Kashmir
75	E/56037/2014	OIA-JNK-EXCUS-000- APP-800-801-14-15	01/12/2014	Commissioner of Central Excise- CHANDIGARH- II(Appeal)	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.- Jammu & Kashmir

Appearance:

Shri Manish Gaur, Shri Jatin Mahajan, Shri Ajay Jain, Shri Gautam Chugh, Shri Arvind Arora, Advocate for the Appellant(s)

Shri Atul Handa, Shri Vijay Gupta, A.Rs. for the Respondent(s)

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No. 60846-60919/2018

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.

(Order dictated and pronounced in the court)

(B. Ravichandran)
Member (Technical)

(Justice Dr. Satish Chandra)
President