

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

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

COURT NO. I

**Appeal Nos. E/3250-3267/2010, E/50392-50397,50714-50727/2014-DB
E/50732,50978-50987,51257-51284,51351,51671,51676-51680/2014,
E/51738-51739,52148-52152,52274-52303,52306-52314/2014
E/52459-52469,52916-52933,52996/2014**

Date of Hearing/ Decision : 07.03.2018

S/No	Appeal Nos.	Impugned Order	Date	Passed By	Appellant	Respondent
1	E/3250/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
2	E/3251/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
3	E/3252/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
4	E/3253/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
5	E/3254/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
6	E/3255/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
7	E/3256/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
8	E/3257/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
9	E/3258/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
10	E/3259/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
11	E/3260/2010	OIA- 833-843/CE/APPL/CHD-I(JK-/2010	25/06/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
12	E/3261/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
13	E/3262/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU

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14	E/3263/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
15	E/3264/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
16	E/3265/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
17	E/3266/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
18	E/3267/2010	OIA- 499-505/CE/APPL/CHD-I(JK-/2010	22/04/2010	Commissioner of Central Excise-JAMMU & KASHMIR	PEARL DRINKS LIMITED,	-C.C.E. JAMMU
19	E/50392/2014	OIA-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
20	E/50393/2014	OIO-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
21	E/50394/2014	OIA-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
22	E/50395/2014	OIA-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
23	E/50396/2014	OIA-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
24	E/50397/2014	OIA-JNK-EXCUS-000-APP-256-261-13-14	03/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Bbf Industries Ltd	C.C.E. & S.T.- Jammu & Kashmir
25	E/50714/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of CUSTOMS-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
26	E/50715/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
27	E/50716/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
28	E/50717/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
29	E/50718/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
30	E/50719/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir
31	E/50720/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.- Jammu & Kashmir

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32	E/50721/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
33	E/50722/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipacks Ltd	C.C.E. & S.T.-Jammu & Kashmir
34	E/50723/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
35	E/50724/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
36	E/50725/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
37	E/50726/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
38	E/50727/2014	OIA-JNK-EXCUS-000-APP-292-305-13-14	18/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ultimate Flexipack Ltd	C.C.E. & S.T.-Jammu & Kashmir
39	E/50732/2014	OIA-JNK-EXCUS-000-APP-338-13-14	23/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Ms Hari Narain Industries	C.C.E. & S.T.-Jammu & Kashmir
40	E/50978/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
41	E/50979/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
42	E/50980/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
43	E/50981/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
44	E/50982/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
45	E/50983/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
46	E/50984/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
47	E/50985/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
48	E/50986/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir
49	E/50987/2014	OIA-JNK-EXCUS-000-APP-374-383-13-14	18/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Vmco Alloys	C.C.E. & S.T.-Jammu & Kashmir

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50	E/51257/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
51	E/51258/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemical Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
52	E/51259/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
53	E/51260/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
54	E/51261/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
55	E/51262/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
56	E/51263/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
57	E/51264/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
58	E/51265/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
59	E/51266/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
60	E/51267/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
61	E/51268/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
62	E/51269/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
63	E/51270/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
64	E/51271/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
65	E/51272/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
66	E/51273/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
67	E/51274/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir

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68	E/51275/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
69	E/51276/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
70	E/51277/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
71	E/51278/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
72	E/51279/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
73	E/51280/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
74	E/51281/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
75	E/51282/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
76	E/51283/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
77	E/51284/2014	OIA-JNK-EXCUS-000-APP-474-501-13-14	18/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Sumil Chemicals Industries Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
78	E/51351/2014	OIA-JNK-EXCUS-000-APP-316-334-12-14	24/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.-Jammu & Kashmir
79	E/51671/2014	OIA-JNK-EXCUS-000-APP-316-334-12-14	24/10/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.-Jammu & Kashmir
80	E/51676/2014	OIA-JNK-EXCUS-000-APP-361-364-13-14	07/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.-Jammu & Kashmir
81	E/51677/2014	OIA-JNK-EXCUS-000-APP-361-364-13-14	07/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.-Jammu & Kashmir
82	E/51678/2014	OIA-JNK-EXCUS-000-APP-361-364-13-14	07/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.-Jammu & Kashmir
83	E/51679/2014	OIA-JNK-EXCUS-000-APP-361-364-13-14	07/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.-Jammu & Kashmir
84	E/51680/2014	OIA-JNK-EXCUS-000-APP-361-364-13-14	07/11/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.-Jammu & Kashmir
85	E/51738/2014	OIA-JNK-EXCUS-000-APP-454-455-13-14	10/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Hitachi Home And Life Solutions India Ltd	C.C.E. & S.T.-Jammu & Kashmir

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86	E/51739/2014	OIA-JNK-EXCUS-000-APP-454-455-13-14	10/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Hitachi Home And Life Solutions India Ltd	C.C.E. & S.T.-Jammu & Kashmir
87	E/52148/2014	OIA-JNK-EXCUS-000-APP-720-724-13-14	24/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Pasura Bio Tech Private Ltd	C.C.E. & S.T.-Jammu & Kashmir
88	E/52149/2014	OIA-JNK-EXCUS-000-APP-720-724-13-14	24/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Pasura Bio Tech Private Ltd	C.C.E. & S.T.-Jammu & Kashmir
89	E/52150/2014	OIA-JNK-EXCUS-000-APP-720-724-13-14	24/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Pasura Bio Tech Private Ltd	C.C.E. & S.T.-Jammu & Kashmir
90	E/52151/2014	OIA-JNK-EXCUS-000-APP-720-724-13-14	24/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Pasura Bio Tech Private Ltd	C.C.E. & S.T.-Jammu & Kashmir
91	E/52152/2014	OIA-JNK-EXCUS-000-APP-720-724-13-14	24/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Pasura Bio Tech Private Ltd	C.C.E. & S.T.-Jammu & Kashmir
92	E/52274/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
93	E/52275/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
94	E/52276/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
95	E/52277/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
96	E/52278/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
97	E/52279/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
98	E/52280/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
99	E/52281/201	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
100	E/52282/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
101	E/52283/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
102	E/52284/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
103	E/52285/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir

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104	E/52286/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
105	E/52287/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
106	E/52288/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
107	E/52289/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
108	E/52290/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
109	E/52291/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	21/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
110	E/52292/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
111	E/52293/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
112	E/52294/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
113	E/52295/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
114	E/52296/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
115	E/52297/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
116	E/52298/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
117	E/52299/2014-DB	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
118	E/52300/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
119	E/52301/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
120	E/52302/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
121	E/52303/2014	OIA-JNK-EXCUS-000-APP-507-536-13-14	24/12/2013	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir

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122	E/52306/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
123	E/52307/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
124	E/52308/2014-DB	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
125	E/52309/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
126	E/52310/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
127	E/52311/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
128	E/52312/2014	OIA-JNK-EXCUS-000-APP-672-678-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
129	E/52314/2014	OIA-JNK-EXCUS-000-APP-671-13-14	20/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Emcure Pharmaceuticals Ltd	C.C.E. & S.T.- Jammu & Kashmir
130	E/52459/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
131	E/52460/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
132	E/52461/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
133	E/52462/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
134	E/52463/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
135	E/52464/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
136	E/52465/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
137	E/52466/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
138	E/52467/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir
139	E/52468/2014	OIA-JNK-EXCUS-000-APP-772-781-13-14	04/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Zuventus Healthcare Ltd	C.C.E. & S.T.- Jammu & Kashmir

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140	E/52469/2014	OIA-JNK-EXCUS-000-APP-866-13-14	10/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Jindal Drugs Ltd	C.C.E. & S.T.-Jammu & Kashmir
141	E/52916/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
142	E/52917/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
143	E/52918/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
144	E/52919/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
145	E/52920/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
146	E/52921/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
147	E/52922/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
148	E/52923/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
149	E/52924/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
150	E/52925/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
151	E/52926/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
152	E/52927/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
153	E/52928/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
154	E/52929/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
155	E/52930/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
156	E/52931/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir
157	E/52932/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.-Jammu & Kashmir

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158	E/52933/2014	OIA-JNK-EXCUS-000-APP-890-909-13-14	19/02/2014	Commissioner of Central Excise-JAMMU & KASHMIR	Sree Ramacides Chemicals Pvt Ltd	C.C.E. & S.T.- Jammu & Kashmir
159	E/52996/2014	OIA-JNK-EXCUS-000-APP-685-13-14	09/01/2014	Commissioner of Central Excise-JAMMU & KASHMIR	P B I Metals	C.C.E. & S.T.- Jammu & Kashmir

Appearance:

Shri V.M. Dhoiphode, Shri Manish Gaur, Shri AK Prasad, Shri Virendra Prabhakar, Shri Jatin Mahajan, Shri Gautam Chugh, Advocates for the Appellant(s)

Shri Tarun Kumar, Shri Satyapal, Shri Harvinder Singh, 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. 61427-61585 / 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 assesseees are entitled to the refund

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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 assesseees. 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