

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL

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

COURT NO. I

**Appeal No. E/456-462,808-810,1270,1271,1514/2012-DB
E/53322-53329/2015**

Date of Hearing/ Decision : 20.03.2018

Sr. No	Appeal Nos	Impugned Order	Date of Impugned Order	Passed By	Appellant	Respondent
1	E/456/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
2	E/457/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
3	E/458/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
4	E/459/2012	OIA-336-342-CE-APPL-CHD-II-JK--2011	18/11/2011	Commissioner of Central Excise- JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
5	E/460/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
6	E/461/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
7	E/462/2012	OIA- 336-342/CE/APPL/CHD-II(JK-/2011	18/11/2011	Commissioner of Central Excise, JAMMU & KASHMIR	Hitachi Home And Life Solutions (india) Ltd.	C.C.E. & S.T.- Jammu & Kashmir
8	E/808/2012	OIA-05-07-CE-APPEAL-CHD-II-JK-2012	12/01/2012	Commissioner of Central Excise-CHANDIGARH-I	Hitachi Home And Life Solution I Ltd	C.C.E. & S.T.- Jammu & Kashmir
9	E/809/2012	OIA-05-07-CE-APPEAL-CHD-II-JK-2012	12/01/2012	Commissioner of Central Excise- JAMMU & KASHMIR	Hitachi Home And Life Solution I Ltd	C.C.E. & S.T.- Jammu & Kashmir
10	E/810/2012	OIA-05-07-CE-APPEAL-CHD-II-JK-2012	12/01/2012	Commissioner of Central Excise- JAMMU & KASHMIR	Hitachi Home And Life Solution I Ltd	C.C.E. & S.T.- Jammu & Kashmir
11	E/1270/2012	OIA-82-90-CE-APPL-CHD-II-J-K-2012	28/03/2012	Commissioner of Central Excise-CHANDIGARH-I	Hitachi Home And Life Solution (i) Ltd	C.C.E. & S.T.- Jammu & Kashmir
12	E/1271/2012	OIA-82-90-CE-APPL-CHD-II-J-K-2012	28/03/2012	Commissioner of Central Excise-CHANDIGARH-II(Appeal)	Hitachi Home And Life Solution (i) Ltd	C.C.E. & S.T.- Jammu & Kashmir
13	E/1514/2012	OIA-61/CE/APPEAL/CHD-IIJK/2012	15/03/2012	Commissioner of Central Excise- JAMMU & KASHMIR	Jay Ambey Aromatics	C.C.E. & S.T.- Jammu & Kashmir
14	E/53322/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise- JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.- Jammu & Kashmir
15	E/53323/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise- JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.- Jammu & Kashmir

16	E/53324/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
17	E/53325/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
18	E/53326/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
19	E/53327/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
20	E/53328/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir
21	E/53329/2015	OIA-JNK-EXCUS-000-APP-166-178-15-16	25/06/2015	Commissioner of Central Excise-JAMMU & KASHMIR	Kashmir Steel Rolling Mills	C.C.E. & S.T.-Jammu & Kashmir

Appearance:

None for the Appellant(s)

Shri Satyapal, A.R. for the Respondent(s)

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Final Order No. 61906-61926 / 2018

Per : Ashok Jindal

The short issue involved in these appeals is, whether the appellants are entitled to claim refund of education/ higher education cess paid by them in terms of Notification No. **56/2002-CE dated 14.11.2002** or not.

2. Heard the parties.

3. Considering the submission that the issue has been settled by the Hon'ble Apex Court in the case of **M/s. SRD Nutrients Pvt. Limited vs. CCE, Guwahati - 2017 (355) ELT 481 (SC)**, we hold that assesseees are entitled to claim refund/ self credit of education/higher education cess, which is a part of duty, as per Notification No.**56/2002-CE dated 14.11.2002**. Therefore, we

set-aside the impugned orders and allow the appeals with consequential relief.

(Order dictated and pronounced in the court)

Anil G. Shakkarwar
Member (Technical)

Ashok Jindal
Member (Judicial)

KL