

Customs, Excise & Service Tax Appellate Tribunal
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. E/53617/2015

[Arising out of OIA-JNK-EXCUS-000-APP-179-187-15-16 dated 29/06/2015  
passed by the Commissioner (Appeals) of Central Excise-JAMMU & KASHMIR]

Jai Shree Rasayan Udyog Limited : Appellant (s)

Vs

CCE & ST-Jammu & Kashmir : Respondent (s)

**Represented by:**

For Appellant (s) : Shri Ajay Jain, Advocate

For Respondent (s): Shri H. Singh, AR

**CORAM :**

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

**Mr. Bijay Kumar,, Hon'ble Member (Technical)**

Date of Hearing/Decision: 05.09.2018

**ORDER No.** 63209 / 2018

***Per : Mr. Ashok Jindal***

The appellant is in appeal against the impugned order wherein the refund claim filed by them under Notification No. 56/2002-CE dated 14.11.2002 has been rejected on the ground that the appellant is not entitled to self credit/ refund of education/ higher education cess paid by them in terms of Notification No. **56/2002-CE dated 14.11.2002.**

2. Heard the parties.

3. Considering the fact that the issue whether the appellant is entitled to refund/ self-credit of education cess/ higher education cess paid by them 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)**, wherein it has been held that education cess/ higher education cess is continuation of duty paid by the assessee. If the assessee is entitled to refund of duty paid through PLA, then for the education cess/ higher education cess also, the assessee is entitled to claim refund/ self-credit. Therefore, we hold that the appellant is entitled to claim refund/ self-credit of education cess/ higher education paid by them through PLA.

4. In view of the above, we hold that the appellant is entitled to claim refund/self credit of duty paid through PLA, in terms of Notification No. **56/2002-CE dated 14.11.2002.**

With these terms, appeal is allowed.

*(Dictated & pronounced in the Court)*

**(Bijay Kumar)**  
Member (Technical)

**(Ashok Jindal)**  
Member (Judicial)

G.Y.