

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

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Appeal No. E/54850-54862/2014

| Sr. No | Case No         | Impugned Order Detail's               | Date of Impugned Order | Passed By                                                    | Appellant                          | Respondent                    |
|--------|-----------------|---------------------------------------|------------------------|--------------------------------------------------------------|------------------------------------|-------------------------------|
| 1      | E/54850/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 2      | E/54851/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 3      | E/54852/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 4      | E/54853/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 5      | E/54854/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 6      | E/54855/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 7      | E/54856/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 8      | E/54857/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 9      | E/54858/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 10     | E/54859/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 10/03/2014             | Commissioner of Central Excise-JAMMU & KASHMIR               | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 11     | E/54860/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 12/03/2014             | Commissioner of Central Excise and Service Tax-CHANDIGARH-II | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 12     | E/54861/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 12/03/2014             | Commissioner of Central Excise and Service Tax-CHANDIGARH-II | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |
| 13     | E/54862/2014-DB | OIA-JNK-EXCUS-000-APP-1009-1022-13-14 | 12/03/2014             | Commissioner of Central Excise and Service Tax-CHANDIGARH-II | Alstrong Enterprises India Pvt Ltd | C.C.E. & S.T.-Jammu & Kashmir |

**Represented by:**

For Appellant (s) : Shri S. K. Mehlotra, CA

For Respondent (s): Shri Vijay Gupta, AR

**CORAM :**

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

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

Date of Hearing/Decision: 04.12.2018

**ORDER No. A/63511-63523/2018****Per : Mr. Ashok Jindal**

The appellants are in appeals against the impugned orders wherein the refund claim filed for education cess and higher education cess has been denied to the appellants on the ground that the same does not part of duty in terms of Notification No. 56/2002-CE dated 14.11.2002.

2. Heard the parties.

3. Considering the fact that the issue came up before the Hon'ble Apex Court in the case of **SRD Nutrients Pvt. Ltd. vs. CCE, Guwahati- 2017 – TIOL- 416- SC-CX** wherein it has been held that the education cess and higher education cess is part of duty in terms of Notification No. 56/2002-CE dated 14.11.2002. Therefore, we hold that the appellants are entitled for refund claim of education cess and higher education cess in terms of Notification No. 56/2002-CE dated 14.11.2002. Therefore, we set-aside the impugned orders and allow the appeals with consequential relief, if any.

*(Dictated & pronounced in the Court)*

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

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

G.Y.