CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. E/2276/2010-[DB]

(Arising out of OIA No.427/CE/Appeal/Chd-II/(JK)/2010 dt.31.3.2010 passed by the Commissioner of Central Excise (Appeals), Chandigarh-II, C.R. Building, Sector 17, Chandigarh)

M/s. Indigo Flavours Pvt.Ltd. **......Appellant**
(Birpur Industrial Area, Bari Brahmana, Jammu (J &K))

VERSUS

CCE, Chandigarh-II **......Respondent**
(CR Building, Plot NO.19, Sector 17C, Chandigarh)

APPEARANCE:

None the for the Appellant

Shri Tarun Kumar, AR for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**
HON'BLE MR. RAJU, MEMBER (TECHNICAL)

FINAL ORDER NO. 61025/2019

DATE OF HEARING: 25.10.2019
DATE OF DECISION:25.10.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order wherein the education cess and higher education cess sought to be denied. Consequently, duty paid by availing the benefit of education cess and higher education cess has also been dis-allowed.

2. Heard the parties and considered the submissions.

3. Considering the fact 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), wherein it has been held that education cess/ higher education cess is consequent to duty payable by the assessee-appellants. In that circumstance, we hold that the assessee-appellant is entitled to claim refund of education cess and higher education cess. Consequently, the said dis-allowance of rejection of refund claim as well as dis-allowance of the self credit of the same cannot be denied to the appellant

4. In these terms, we set aside the impugned order qua the issue of education cess/higher education cess and disposed the appeal in the above terms.

(Operative part of order was pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

mk