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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/354 /2006 - EX[DB] Date 12/10/2009

Assistant Registrar
C.E.S.T.A.T. New Delhi

To :
M/S SOUTH EASTERN COAL FIELD LTD(CENTRAL WORKSHOP)
KORBA BILAPUR CHATTISGARH

M/S SOUTH EASTERN COAL FIELD LTD(CENTRAL WORKSHOP) Appellant

Vs

C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 773/ **2009 EX[DB]** dated 22-9-09 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
   C.C.E. RAIPUR
   CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.
2. Adv. / Consult MR. S. S. WANDILE, ADV,
   ARAMBHA APARTMENTS,
   PLOT NO. 82, SE RAILWAY COLONY,
   PRATAP NAGAR, NAGPUR
3. C.D.R
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. Director Publications, Customs, Excise, I.P. Estate, New Delhi
7. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
12. Taxindiaonline.com Pvt.Ltd. B-XI/8183,Vasant Kunj, New Delhi - 110070
13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16. Office Copy
17. Guard file
18. HON'BLE PRESIDENT.

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 354 of 2006

(Arising out of Order-in-Originals No. Commissioner/RPR/37/2005 dated 21.09.2005 passed by the Commissioner of Central Excise, Raipur).

DATE OF HEARING : 22.09.2009
DATE OF DECISION : 22.09.2009

FOR APPROVAL AND SIGNATURE :

HON'BLE MR. JUSTICE R.M.S. KHANDEPARKAR, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982 ?	Yes
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?	NO
3.	Whether their Lordships wish to see the fair copy of the Order ?	Seen
4.	Whether Order is to be circulated to the Departmental Authorities?	Yes

M/s South Eastern Coal Field Ltd. ..... **Appellants**
(Rep by Shri Sharda S. Wandile, Adv.)

VERSUS

CCE, Raipur ..... **Respondent**
(Rep. by Shri Sansar Chand, SDR)

CORAM : HON'BLE MR. JUSTICE RMS KHANDEPARKAR, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (TECHNICAL)

Final ORAL ORDER NO. 773 / 09-EX

PER M. VEERAIYAN :

This is an appeal against the order of the Commissioner No. Commissioner/RPR/37/2005 dated 21.09.2005. The issue involved is, whether the appellants are eligible for exemption under Notification No. 63/95-CE dated 16.03.1995 in respect of goods manufactured and consumed within the workshop attached to their mines. It is brought to our notice by the learned advocate for the appellants that the very same issue in their own case was decided by the Tribunal against them vide order reported in 2001 (127) ELT 554 (T-Del.) and the matter was carried by them to the Hon'ble Supreme Court. The Hon'ble Supreme Court allowed their appeal vide judgment reported in (2006) 6 Supreme Court Cases 340 holding that the appellants were eligible for the benefit of Notification No. 63/95-CE which exempted all goods manufactured in a mine from duties of excise and additional duties of excise. The present dispute relates to later period, namely, July, 2004 to December, 2004 and the matter was adjudicated by the Commissioner primarily relying on the decision in their own case cited (supra).

2. The learned SDR agrees that the facts involved in the case relating to the decision of the Tribunal reported in 2001 (127) ELT 554 (T-Del.), which order has since been set aside by the Hon'ble Supreme Court and the facts involved in the present case are identical.

3. In view of the above, following the decision of the Hon'ble Supreme Court in the assessee's own case for the earlier period, we allow the appeal with consequential relief, as per law.

(JUSTICE R.M.S. KHANDEPARKAR)
PRESIDENT

(M. VEERAIYAN)
MEMBER (TECHNICAL)

Golay