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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/678 /2003-679&680-681 /2003 - EX[DB]
E/ROA/120-123/2008 & E/M/425-428/2008-EX

Date 08/10/2009

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

To :
M/S SOUTH EASTERN COAL FIELD LTD(CENTRAL
WORKSHOP KORBA.DISTT.BILASPUR-C G

M/S SOUTH EASTERN COAL FIELD LTD(CENTRAL
WORKSHOP

Appellant

Vs

C.C.E.RAIPUR

Respondent

MISC ORDER NO.641-648/2009-EX

I am directed to transmit herewith a certified copy of **Final order No. 763-766/ 2009 EX[DB]** dated 23-9-09 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

2. Adv. / Consult
   MRS.S.S. WANDILE
   RAMBHA APPT. 82, S.C. RAILWAY COLONY, PRATAP NAGAR, NAGPUR-440022

   C.D.R
   ~~J.C.D.R.~~
   Bar association, CESTAT, New Delhi
   Director Publications, Customs, Excise. I.P. Estate, New Delhi
   M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
   Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
   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,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 23.9.2009

Central Excise Appeals No.678, 679, 680, 681 of 2003

Arising out of the order in original No.03-06/CH.84/Commr./2003 dated 28.1.2003 and No.04/CH.84 dated 31.3.2003 passed by the Commissioner of Central Excise, Raipur.

For Approval and Signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri M. Veeraiyan, Member (Technical)

1	Whether Press Reporter 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 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

Vs.

C.C.E., Raipur .... Respondent

Appearance:

None for the appellants/applicants
Shri Sansar Chand, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri M. Veeraiyan, Member (Technical)

Final Oral Order No. 763 - 766/09-EX

Per M. Veeraiyan:

These appeals involve a common issue and are, therefore, being dealt with by this common order.

2. The issue involved is whether the appellants are eligible for exemption under Notification No.63/95-CE dated 16.3.95 in respect of the goods manufactured and consumed within the workshop attached to their mines. It has been brought to our notice that the very same issue in their own case

was decided by the Tribunal against them vide order reported in 2001 (127) ELT 554 and the appellants filed appeal against the said order before the Hon'ble Supreme Court. The Hon'ble Supreme Court allowed their appeals 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 the goods manufactured in a mine from the duties of excise and additional duties of excise. The present dispute relates to later period and the matter was adjudicated by the Commissioner primarily relying on the decision of the Tribunal in their own case cited supra.

3. The learned SDR agrees that the facts involved in the present case are identical to the facts involved in the case relating to the order of the Tribunal reported in 2001 (127) ELT 554 which order has since been set aside by the Hon'ble Supreme Court.

4. 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 appeals with consequential relief as per law.

(Justice R.M.S. Khandeparkar)
President

(M. Veeraiyan)
Member (Technical)

scd/