

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

Appeal No. E/1313/2010-1337/2010 - EX[DB] WITH
E/STAY/1355-1379/2010-EX

Date 16/12/2010

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

To :
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR II

Appellant

M/S SRM STEEL INDUSTRIES,

STAY ORDER NO.976-1000/2010-EX

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 827-851/**
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944 **2010 EX[DB]** dated 06-12-10


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S SRM STEEL INDUSTRIES,

NAKODA INDUSTRIAL ESTATE, BASNI, JODHPUR (RAJASTHAN) 

2. Adv. / Consult

NONE

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 Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

11 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

14 Office Copy

15 Guard file

16 HON'BLE PRESIDENT.

17. M/S RAMA SHEETS (P) LTD.,

B-31, INDUSTRIAL ESTATE, MIA, BASNI, JODHPUR
(RAJASTHAN)


Assistant Registrar
(Excise Appeal Branch)

P.T.O. - 1, 2, 3,

- 18 • M/S SHREE CHARBHUJA INDUSTRIES,
B-67(A), MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 19 • M/S ASHOKA METAL,
H-146, NEW INDUSTRIAL AREA, BASNI, JODHPUR
(RAJASTHAN)
- 20 • M/S KOHINOR IND. ,
A-43, MIA, PHASE-II, BASNI, JODHPUR (RAJASTHAN)
- 21 • M/S STEEL PLAST CORPORATION,
C-91A, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 22 • M/S NAHATA METAL INDUSTRIES,
666, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 23 • M/S S.R.M. ALLOYS (P) LTD.
E-75, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 24 • M/S BALAJI, S.S. SHEETS (P) LTD.
20A, INDUSTRIAL AREA, BEHIND NEAR POWER HOUSE,
BASNI, JODHPUR (RAJASTHAN)
- 25 • M/S SHREE RAM STEEL INDUSTRIES,
E-417, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 26 • M/S CHOPRA CHEMICALS,
A-41A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 27 • M/S KOTHARI METAL IND.
27-A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 28 • M/S MITTAL STEEL MFG. CO. (STEEL DIV.),
61A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
- 29 • M/S NARPAT STEELS (P) LTD.,
E-223, PHASE-II, MIA, BASNI, JODHPUR (RAJASTHAN)
- 30 • M/S SHREE JAIN METALS,
NAKODA INDUSTRIAL ESTATE, BASNI, JODHPUR
(RAJASTHAN)
- 31 • M/S KRISHNA METALS INDUSTRIES,
E-417A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)

32. M/S SAMDARI STEEL & ALLOYS (P) LTD.
E-370A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
33. M/S SURBHAI STEELS,
F-629, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
34. M/S BELIM ELECTOMEC INDUSTRIES,
E-628, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
35. M/S BHAGWATI METALS,
A-49(B), MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
36. M/S CHETAN METALS (P) LTD.
A-44, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
37. M/S MOHNOT STAINLESS STEEL INDUSTRIAL (P) LTD.,
B-72(A) & (B), MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
38. M/S NAMDAV TEXTILE,
F-661A, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
39. M/S SHREE CHANCHAL INDUSTRIES PVT. LTD.
A-15, MIA, BASNI, PHASE-II, JODHPUR (RAJASTHAN)
40. M/S SHREE RAM METALS,
20, LIGHT INDUSTRIAL AREA, JODHPUR (RAJASTHAN)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing: 6.12.2010

Date of Decision: 6.12.2010

For approval and signature:

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

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1. Whether Press Reporters may be allowed to see 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? See
 4. Whether Order is to be circulated to the Departmental authorities? Yes
-

Excise Stay No. 1355 of 2010 & Excise Appeal No. 1313 of 2010

[Arising out of common Order-in-Appeals Nos.107-131(KKG)CE/JPR-II/2010 dated 3.3.2010 passed by the Commissioner of Central Excise (Appeals-II), Jaipur].

CCE, Jaipur-II

Appellants

Vs.

M/s SRM Steel Industries

Respondent

AND

Excise Stay No. 1356 of 2010 & Excise Appeal No. 1314 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Belim Electromec Industries

Respondent

AND

Excise Stay No. 1357 of 2010 & Excise Appeal No. 1315 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Surbhai Steels

Respondent

AND

Excise Stay No. 1358 of 2010 & Excise Appeal No. 1316 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Samdari Steel & Alloys Pvt. Ltd.

Respondent

AND

Excise Stay No. 1359 of 2010 & Excise Appeal No. 1317 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Namdev Textile

Respondent

AND

Excise Stay No. 1360 of 2010 & Excise Appeal No. 1318 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Steel Plast Corpn.

Respondent

AND

Excise Stay No. 1361 of 2010 & Excise Appeal No. 1319 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Chopra Chemicals

Respondent

AND

Excise Stay No. 1362 of 2010 & Excise Appeal No. 1320 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Shree Chanchal Inds. Pvt. Ltd.

Respondent

AND

Excise Stay No. 1363 of 2010 & Excise Appeal No. 1321 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Shree Jain Metals

Respondent

AND

Excise Stay No. 1364 of 2010 & Excise Appeal No. 1322 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Krishna Metals Industries

Respondent

AND

Excise Stay No. 1365 of 2010 & Excise Appeal No. 1323 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Nahata Metal Industries

Respondent

AND

Excise Stay No. 1366 of 2010 & Excise Appeal No. 1324 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Shree Charbhuja Indus.

Respondent

AND

Excise Stay No. 1367 of 2010 & Excise Appeal No. 1325 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Chetan Metals Pvt. Ltd.

Respondent

AND

Excise Stay No. 1368 of 2010 & Excise Appeal No. 1326 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Balaji S.S. Sheets Pvt. Ltd.

Respondent

AND

Excise Stay No. 1369 of 2010 & Excise Appeal No. 1327 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Shri Ram Metals

Respondent

AND

Excise Stay No. 1370 of 2010 & Excise Appeal No. 1328 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Mohnot Stainless Steel Ind. Pvt. Ltd.

Respondent

AND

Excise Stay No. 1371 of 2010 & Excise Appeal No. 1329 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Rama Steel Pvt. Ltd.

Respondent

AND

Excise Stay No. 1372 of 2010 & Excise Appeal No. 1330 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Bhagwati Metals

Respondent

AND

Excise Stay No. 1373 of 2010 & Excise Appeal No. 1331 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Narpat Steel Pvt. Ltd.

Respondent

AND

Excise Stay No. 1374 of 2010 & Excise Appeal No. 1332 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s S.R.M. Alloys Pvt. Ltd.

Respondent

AND

Excise Stay No. 1375 of 2010 & Excise Appeal No. 1333 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Mittal Steel Mfg. Co.

Respondent

AND

Excise Stay No. 1376 of 2010 & Excise Appeal No. 1334 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Shree Ram Steel Ind.

Respondent

AND

Excise Stay No. 1377 of 2010 & Excise Appeal No. 1335 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Kohinoor Ind.

Respondent

AND

Excise Stay No. 1378 of 2010 & Excise Appeal No. 1336 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Kothari Metal Inds.

Respondent

AND

Excise Stay No. 1379 of 2010 & Excise Appeal No. 1337 of 2010

CCE, Jaipur-II

Appellants

Vs.

M/s Ashoka Metal

Respondent

Appearance: Rep. by Ms. Monica Batra, DR on behalf of the appellants.
Rep. by none on behalf of the respondents.

CORAM: Hon'ble Shri Justice R.M.S. Khandeparkar
Hon'ble Shri Rakesh Kumar, Member (Judicial)

STAY Order No. 976-1000/10-EX
Dated
FINAL Order No. 827-851/10-EX

Per Shri Justice R.M.S. Khandeparkar

Ms. Monica Batra, DR is present for the appellants. None present for the respondent though served.

2. In all these matters, the order passed by the lower authority allowing the claim of refund filed by the respondents in relation to Education Cess and Higher Education Cess, during the relevant period, is sought to be challenged. The facts of these cases are similar to those facts in the case of Commissioner of Central Excise, Jaipur-II Vs. Shri Ram Steel Industries reported in 2010 (258) ELT 154 (Tribunal-Delhi) as also the issue involved in the matter. Being so, for the reasons stated in the said decision in the matter of Shri Ram Steel Industries (supra), all these appeals are liable to be disposed of on the same terms.

3. Accordingly, for the reasons stated in the said decision, the appeals are allowed and the impugned order in relation to refund of Education Cess and Higher Education Cess is hereby set aside with consequential relief. The appeals stand disposed of. The stay applications also stand disposed of.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

Ckp.