

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

Appeal No. E/2651/2010-2666/2010 - EX[DB] ~~E/2668-2670/2010-EX~~
~~E/2713/2413-2428, 2430-2432/2010-EX~~
Assistant Registrar
C.E.S.T.A.T, New Delhi

Date 10/02/2011

To :
C.C.E. JAMMU
OB-32, RAIL HEAD COMPLEX, JAMMU - 180012.
C.C.E. JAMMU

Appellant
Vs
Respondent

M/S CROP CHEMICALS INDIA LIMITED UNIT II **STAY ORDER NO.222-240/2011-**

I am directed to transmit herewith a certified copy of Final order No 163-181/ 2011 **EX[DB]** dated 27-1-11
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

b-2
Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
M/S CROP CHEMICALS INDIA LIMITED UNIT II
INDUSTRIAL GROWTH
CENTRE, SIDCO, SAMBA, J&K
2. Adv. / Consult *SH.*

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs, Excise. I.P. Estate. New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony. New Delhi -
7. Company Law Institute of India Pvt Ltd., No 2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. M/s. Deeparchie Publications. M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd. LAW House.1-8, Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file
15. **HON'BLE PRESIDENT**
16. **M/S NARBADA INDUSTRIES LTD**
LANE NO 2, PHASE-II, SIDCO INDUSTRIAL
COMPLEX, BARI BRAHMANA-J&K

b-2
Assistant Registrar
(Excise Appeal Branch)

P.T.O-2

17. M/S SIDHI VINAYAK ALLOYS INDUSTRIES
46B-50, INDUSTRIAL AREA, HATLI
MORH, KATHUA(J&K)
18. M/S B.R.AGROTECH LIMITED
INDUSTRIAL AREA.SIDCO,
KATHUA(J&K)
19. M/S J&K ALUMINIUM COMPANY
PHASE-II, INDUSTRIAL GROWTH
CENTRE, SIDCO, SAMBA, J&K
20. M/S NORDIC FORMULATIONS PRIVATE LIMITED
PHASE-I, INDUSTRIAL GROWTH
CENTRE, SIDCO, SAMBA, J&K

I

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

Date of Hearing/ Decision:27.01.11

Excise Stay Application No.2413 of 2010 in
Appeal No.2651 of 2010

CCE, Jammu

Appellants

Vs.

M/s. Crop Chemicals India Ltd.

Respondent

Excise Stay Applications Nos.2414-2416 of 2010 in
Appeals Nos.2652-2654 of 2010

CCE, Jammu

Appellants

Vs.

M/s. Nordic Formulation P.Ltd.

Respondent

Excise Stay Applications Nos.2417-2418 of 2010 in
Appeals Nos.2655-2656 of 2010

CCE, Jammu

Appellants

Vs.

M/s. Sidhi Vinayak Alloys Ltd.

Respondent

Excise Stay Application No.2419 of 2010 in
Appeal No.2657 of 2010

CCE, Jammu

Appellants

Vs.

M/s. J & K Aluminium Co.

Respondent

Excise Stay Application No.2420-2423 of 2010 in
Appeals Nos.2658-2661 of 2010

CCE, Jammu

Appellants

Vs.

M/s.Narbada Industries Ltd.

Respondent

Excise Stay Applications Nos.2424-2428 of 2010 in
Appeals Nos.2662-2666/10

CCE, Jammu

Appellants

Vs.

M/s. J &K Aluminium Co.

Respondent

Excise Stay Application No.2430-2431 of 2010 in
Appeals Nos.E/2668-2669/10

CCE, Jammu

Appellants

Vs.

M/s. B.R.Agrotech Ltd.

Respondent

Excise Stay Application No.2432 of 2010 in
Appeal No.2670 of 2010

CCE, Jammu

Appellants

Vs.

M/s.Sidhi Vinayak Allosy Indus.

Respondent

Appearance: Rep. by Shri R.K. Verma, DR for the appellants/Deptt.
Rep. by Shri B. Garg, Advocate Proxy in Appeal
No.E/2670 of 2010.
Request for adjournment on behalf of the parties.

CORAM: **Hon'ble Mr. Justice R.M.S. Khandeparkar, President**
Hon'ble Mr. Rakesh Kumar, Member (Technical)

STA Y Order No. 222-240/2011-EX /Dated: 27.01.11

Per Justice R.M.S. Khandeparkar:

Since common questions of law and facts arise in all these matters,
they were heard together and are being disposed of by this common
order.

2. As we propose to dispose of the appeals themselves, the applications are disposed of while ordering the Registry to place the appeals for final disposal forthwith.

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

Ckp.

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

Date of Hearing/ Decision: 27.01.11

CCE, Jammu	Excise Appeal No.2651 of 2010	Appellants
	Vs.	
M/s. Crop Chemicals India Ltd.		Respondent
	Excise Appeals Nos.2652-2654 of 2010	
CCE, Jammu		Appellant
	Vs.	
M/s. Nordie Formulation P.Ltd.		Respondent
	Excise Appeals Nos.2655-2656 of 2010	
CCE, Jammu		Appellants
	Vs.	
M/s. Sidhi Vinayak Alloys Ltd.		Respondent
	Excise Appeal No.2657 of 2010	
CCE, Jammu		Appellants
	Vs.	
M/s. J & K Aluminium Co.		Respondent
	Excise Appeals Nos.2658-2661 of 2010	
CCE, Jammu		Appellants
	Vs.	
M/s.Narbada Industries Ltd.		Respondent
	Excise Appeals Nos.2662-2666 of 2010	
CCE, Jammu		Appellants
	Vs.	
M/s. J & K Aluminium Co.		Respondent
	Excise Appeals Nos.E/2668-2669 of 2010	
CCE, Jammu		Appellants
	Vs.	
M/s. B.R.Agrotech Ltd.		Respondent

Excise Appeal No.2670 of 2010

CCE, Jammu

Appellants

Vs.

M/s.Sidhi Vinayak Allosy Indus.

Respondent

[Arising out of common Order-in-Appeal No.392-411/CE/App/Chd-II(JK)/2009 dated 30.04.2009 passed by the Commissioner of Central Excise (Appeals), Chandigarh].

For approval and signature:

Hon'ble Shri Justice 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
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Appearance: Rep. by Shri R.K. Verma, DR for the appellants/Deptt.
 Rep. by Shri B. Garg, Advocate Proxy in
 Appeal No.E/2670 of 2010.
 Request for adjournment on behalf of the parties.

CORAM: **Hon'ble Mr. Justice R.M.S. Khandeparkar, President**
Hon'ble Mr. Rakesh Kumar, Member (Technical)

FINAL Order No 163/2010-EX Dated:27.01.11

Per Justice R.M.S. Khandeparkar:

Heard. In terms of the order passed today in stay application no.2413 of 2010 in Appeal No.E/2651 of 2010 and connected matters, all

these appeals arise from the common order passed by the Commissioner (Appeals), Chandigarh, whereby the appeals filed by the respondents were allowed while setting aside the order of the adjudicating authority refusing the refund of the amount on account of Education Cess paid through PLA account as also in relation to the Higher and Secondary Education Cess. The issue involved in all these matters is fully covered by the decision of the Tribunal in the matter of **CCE, Jammu Vs. Jindal Drugs Ltd.** reported in 2010 (97) RLT Online 13. Hence, for the reasons stated in the said decision in the matter of **Jindal Drugs Ltd.**, all these appeals are allowed and the order passed by the Commissioner (Appeals) allowing refund in relation to Education Cess and Higher and Secondary Education Cess is to be set aside. Accordingly, the appeals are allowed. The impugned orders on the above point ^{are} ~~is~~ hereby set aside. The appeals accordingly stand disposed of.

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

Ckp.