TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Mail : cestat08@gmail.com

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

~~STAY Application No. : E/Stay/2697/2008~~
Appeal No. : E/2688/2008-EX[DB]

Dated: **12/10/2012**

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
C.C.E. JAMMU
OB-32, RAIL Head Complex, Jammu -
180012.

C.C.E. JAMMU (Appellant)

VS

J.K.ALLOYS, (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **A/1214/2012-EX[DB]** dated **21/09/2012** passed by the Tribunal under section **35-C(1) of the Central Excise and Salt Act, 1944.**

Assistant Registrar
EXCISE Appeal Branch

Copy To,
1. Respondent
J.K.ALLOYS,
SIDCO INDUSTRIAL COMPLEX,
BARI BRAHMANA, JAMMU.

2. **Advocate(s) / Consultant(s):**

NONE

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-3

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

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

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

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

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

12. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad – 500038

13. Office Copy

14. Gaurd File

Assistant Registrar
EXCISE Appeal Branch

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

Date of Hearing/Decision:21.09.2012

Excise Appeal No.E/2688 of 2008-Excise

(Arising out of Order-in-Appeal No.689/CE/Appl/Jal/08 dated 21.10.2008 passed by the Commissioner of Central Excise (Appeals), Jalandhar).

CCE, Jammu ....Appellants

Vs.

M/s. J. K. Alloys ...Respondent

Appearance: Shri M.S. Negi, DR for the appellant.
None for the respondent.

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

---

1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982.
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?
3. Whether Their Lordships wish to see the fair copy of the Order?
4. Whether Order is to be circulated to the Departmental authorities?

CORAM: Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

FINAL Order No. A/1245/12-Ex(DB) Dated:21.09.2012

Per Rakesh Kumar:

None appeared for the respondent. Heard Shri M.S. Negi, DR present for the respondent.

3. The issue involved in this case is as to whether a unit in the State of Jammu & Kashmir availing of duty exemption under Notification No.56/2002-CE could pay education cess through basic excise duty credit. This issue stands decided in favour of the Department by the judgement of the Division Bench of the Tribunal in the case of CCE, Jammu Vs. Tawi Chemical Industries (Unit-II) & Ors. vide Final Order No.A/999-1127/2012 dated 31.08.2012.

3. In view of this, the Revenue's appeal is allowed. The order passed by the Commissioner (Appeals) on this point is set aside and the order passed by the Original Adjudicating Authority is restored.

(Archana Wadhwa)
Member (Judicial)

(Rakesh Kumar)
Member (Technical)

Ckp.