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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

Date 26/04/2012

Appeal No. E/1501/2010-1503/2010 - EX[DB]
E/S/1533-1535/2010-EX

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

To :
M/S. JAY AMBEY AROMATICS
SIDCO INDUSTRIAL COMPLEX, BARI BRAHMANA,
JAMMU (J&K).

M/S. JAY AMBEY AROMATICS Appellant
Vs
C.C.E. CHANDIGARH Respondent

STAY ORDER NO. 701-703/2012-EX

I am directed to transmit herewith a certified copy of **Final order No. A/466-468 2012 EX[DB]** dated 19-4-12 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. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult
MR.C.HARISHANKAR
46, BANK ENCLAVE,DELHI-110092

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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. Office Copy
13. Guard file

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: 19.4.2012

Stay Application No.1533 to 1535 of 2010 and Central Excise Appeal No.1501 - 1503 of 2010

Arising out of the order in appeal No.69-77/CE/Appal/Chd-II(JK)/10 dated 26.2.2010 passed by Commissioner of Central Excise (Appeals), Chandigarh II.

Hon'ble Mr. Justice Ajit Bharihoke, President
Hon'ble Mr. Rakesh Kumar, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of 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?	

Jay Ambey Aromatics .. Appellant

Vs.

C.C.E., Chandigarh II .. Respondent

Shri S.Sunil, Advocate for the appellants

Present Shri N. Pathak, A.R. for Revenue

Coram: Hon'ble Mr. Justice Ajit Bharihoke, President
Hon'ble Mr. Rakesh Kumar, Technical Member

STAY order No 701-703/2012 - Ex (BR)
FINAL Order No. A/466-468/2012 - Ex (BR)

Per Shri Rakesh Kumar (Oral):

The issue involved in all these appeals is as to whether the education cess is exempted in terms of Notification No.56/2002-CE, dated 14.11.2002. The original adjudicating authority holding that Notification No.56/2002-CE does not cover the education cess and had confirmed the demand of education cess along with interest and the Assistant Commissioner's order was upheld by the Commissioner

(Appeals) against which these appeals along with stay applications have been filed. Though these matters have been listed today for hearing of stay applications since a short issue is involved which has already been decided by this Tribunal, the Bench was of the view that there is no point in keeping these appeals pending. Accordingly with the consent of both the sides, the appeals were heard for final disposal after waiving the pre-deposit.

2. Heard both sides.

3. Both sides agree that the issue involved in this case stands decided against the appellants by this Tribunal in the case of **C.C.E., Jammu vs. Jindal Drugs Ltd. reported in 2011 (267) ELT 653 (Tri-Del.)** . Accordingly, the appeals are dismissed.

(Justice Ajit Bharihoke)
President

(Rakesh Kumar)
Technical Member

scd/