

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Excise Appeal No. 56545 of 2013

(Arising out of Order-in-Original No. COMMISSIONER/RPR/CEX/112/2012 dated 14.12.2012 passed by the Commissioner of Central Excise, Raipur.)

M/s. South Eastern Coalfields Limited

....Appellant

Baikunthpur Area, CGM Office,
Baikunthpur, Korba,
Chhatisgarh

Versus

**Commissioner of Central Excise and
Service Tax, Raipur**

....Respondent

APPEARANCE:

Mr. Rajeev Agarwal and Mr. Sanjay Dixit, Advocates for the Appellant
Mr. Bhagwat Dayal, Authorised Representative for the Department

CORAM:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

**DATE OF HEARING: 19.01.2026
DATE OF DECISION: 06.02.2026**

ORDER

The appeal is partly allowed. For order see order of date passed
in Excise Appeal No. 56177 of 2013.

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
MEMBER (TECHNICAL)**

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