

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Excise Appeal No. 52024 of 2014

[Arising out of the Order in Original No. 56-COMMR-CEX-JBP-2013 dated 31.12.2013 passed by the Commissioner of Customs, Central Excise, Service Tax, Bhopal]

M/s. South Eastern Coalfields Limited

...Appellant

General Manager Johilla Area,
Po-Nowrozabad,Umaria
Mp 484555

VERSUS

Commissioner of Central Excise, Bhopal

...Respondent

35-C Gst Bhawan Administrative Area,
Arera Hills. Jail Road,
Bhopal Madhya Pradesh-462015

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)