

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Excise Appeal No. 52025 of 2014

(Arising out of the Order in Original No. 53-COMMR-CEX-JBP-2013 dated 30.12.2013 passed by the Commissioner of Customs, Central Excise, Bhopal)

M/s. South Eastern Coalfields Limited

...Appellant

Office of Chief General
Manager Hasdeo Area,
Po-South Jhagrakhand Colliery, Koriya
MP 497448

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)**

Jyoti