

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Excise Appeal No. 50149 of 2015

(Arising out of the Order-in-Original No. Commissioner-RPR-CE-37-2014, dated 29.09.2014 passed by the Commissioner of Central Excise & Service Tax, Raipur.)

South Eastern Coalfields Limited

...Appellant

Seepat Road
Bilaspur
C.G. 495006

Versus

Commissioner of Central Excise Raipur

...Respondent

Central Excise Building,
Dhamtari Road,
Tikrapara, Raipur,
Chhattisgarh-492001

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