CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 4

SERVICE TAX APPEAL NO. 55156 OF 2023

(Arising out of Order-in-Original NO. 113(RLM)ST/IPR/2023 dated 31.03.2023 passed by Commissioner (Appeals), Central Goods & Service Tax & Central Excise, Jaipur

Agarwal Metals **...... Appellant**
23rd K.M. on Ajmeer Road,
Village-Bagru Khurd,
Sanganer, Jaipur

Versus

Commissioner of Central Goods & Service Tax & Central Excise- Jaipur **...... Respondent**
Jaipur

APPEARANCE:
Ms. Priyanka Goel, advocate for the appellant
Shri Kuldeep Rawat, authorised representative for the department

CORUM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

DATE OF HEARING: July 13, 2026
DATE OF DECISION: July 13, 2026

FINAL ORDER NO. 51228/2026

MR. ASHOK JINDAL:

When the matter was called today, learned counsel for the appellant submits that it is a case of refund of education cess and higher education cess which has been decided by this Tribunal in the case of **KEI Industries vs. Commissioner of Central Goods & Service Tax & Central Excise** against the appellant that the refund of education cess and higher education cess are not refundable.

2. In view of the above, I dismiss the appeal.

(MR. ASHOK JINDAL)
MEMBER (JUDICIAL)

Apoorva