IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. IV

DATE OF HEARING : 17/02/2017.
DATE OF DECISION : 17/02/2017.

Excise Appeals No. 1122 and 3636 of 2010

[Arising out of the Order-in-Appeal No. 50 (KKG) CE/JPR-II/2010 dated 08/02/2010 and No. 293 (CB)CE/JPR-II/2010 dated 06/08/2010 both passed by The Commissioner (Appeals – II), Central Excise, Jaipur.]

M/s Kumar Arch Tech Pvt. Ltd. Appellant

Versus

CCE, Jaipur – II Respondent

Appearance

Shri Kumar Vikram, Advocate – for the appellant.

Shri R.K. Manjhi, Authorized Representative (DR) – for the Respondent.

CORAM : **Hon'ble Ms. Archana Wadhwa, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 51879-51880/2017 Dated : 17/02/2017

Per. Archana Wadhwa :-

The short question required to be decided in the present appeal is as to whether the educational cess is leviable on GTA clearance by a 100% EOU when the same has been paid at the time of clearance under the Customs law.

2. The dispute stands decided in the appellant's own case by the Larger Bench decision reported as **2013 (290) E.L.T. 372 (Tri. – LB)**. The same also stand covered in the subsequent decision in appellant's own case in the Tribunal's final order No. 58070 of 2013 dated 10/10/2013 its stand held that education cess and secondary and higher cess are not required to be paid again at the time of GTA clearances.

3. Both sides agree that the issue is covered by the referred decision. Accordingly, we set aside the impugned order and allow both the appeals with consequential relief.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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