

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Date of Hearing/ Decision: 10.08.2017

1	E/1253/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
2	E/1254/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
3	E/1255/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
4	E/1256/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
5	E/1257/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
6	E/1258/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
7	E/1259/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
8	E/1276/2007	C.C.E. JAIPUR II	NAHATA INVESTMENT PVT. LTD.
9	E/1277/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
10	E/1278/2007	C.C.E. JAIPUR II	NAHATA INVESTMENT PVT. LTD.
11	E/1279/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
12	E/1280/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
13	E/1289/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
14	E/1290/2007	C.C.E. JAIPUR II	NAHATA INVESTMENT PVT. LTD.
15	E/1291/2007	C.C.E. JAIPUR II	PARAS TEXTILE INDUSTRIES
16	E/1306/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
17	E/1307/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
18	E/1308/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
19	E/1309/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
20	E/1310/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
21	E/1311/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
22	E/1359/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
23	E/1360/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.

24	E/1361/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
25	E/1362/2007	C.C.E. JAIPUR II	NAHATA FABRICS LTD.
26	E/1380/2007	C.C.E. JAIPUR II	NOORANI TEX PRINTS LTD.
27	E/1381/2007	C.C.E. JAIPUR II	NOORANI TEX PRINTS LTD.
28	E/1488/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
29	E/1489/2007	C.C.E. JAIPUR II	NOORANI TEX PRINTS LTD
30	E/1490/2007	C.C.E. JAIPUR II	NOORANI TEX PRINTS LTD.
31	E/1491/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
32	E/1492/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
33	E/1493/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
34	E/1494/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
35	E/1495/2007	C.C.E. JAIPUR II	NOORANI TAX PRINTS LTD
36	E/1527/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
37	E/1528/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
38	E/1529/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
39	E/1530/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
40	E/1531/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
41	E/1533/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
42	E/1598/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
43	E/1599/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
44	E/1600/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
45	E/1601/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
46	E/1602/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
47	E/1603/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
48	E/1604/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
49	E/1605/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS

50	E/1606/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
51	E/1607/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
52	E/1657/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
53	E/1658/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
54	E/1659/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
55	E/1660/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
56	E/1663/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
57	E/1674/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
58	E/1675/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
59	E/1676/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
60	E/1677/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
61	E/1678/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
62	E/1679/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
63	E/1680/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
64	E/1681/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
65	E/1682/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
66	E/1683/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
67	E/1684/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
68	E/1685/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
69	E/1686/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND
70	E/1687/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND
71	E/1688/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND
72	E/1689/2007	C.C.E. JAIPUR II	PARAS TEXTILE INDUSTRIES
73	E/1730/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
74	E/1731/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
75	E/1732/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
76	E/1733/2007	C.C.E.	GULECHA PRINTING WORKS

		JAIPUR II	
77	E/1734/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
78	E/1735/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
79	E/1736/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
80	E/1737/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
81	E/1738/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
82	E/1739/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
83	E/1740/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE INDUSTRIES
84	E/1741/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
85	E/1742/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
86	E/1743/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORIKS.
87	E/1744/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
88	E/1745/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
89	E/1746/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
90	E/1747/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
91	E/1748/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
92	E/1770/2007	C.C.E. JAIPUR II	GULECHA PRINTING WORKS
93	E/1771/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
94	E/1772/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
95	E/1794/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
96	E/1795/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
97	E/1797/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
98	E/1798/2007	C.C.E. JAIPUR II	BHERAWA TEXTILE IND.
99	E/1799/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
100	E/1803/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
101	E/1821/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS
102	E/1822/2007	C.C.E. JAIPUR II	NAVKAЕ SYNTHETIC MILLS

[Arising out of Order-in-Appeal No. 698-828 (HKS)CE/JPR-II/2005 dated 1.12.2005 passed by the Commissioner (Appeals II), Central Excise & Customs, Jaipur]

Appearance:

Shri M R Sharma, Shri S K Bansal, Shri H C Saini, and Shri R K Mishra, ARs for the Appellants

Shri O P Agarwal, CA for some Respondents, None for other respondents

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 10.08.2017

FINAL ORDER NO. 56005-56106 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeals have been filed by the Department against common order in Appeal No. 698 -828/2005 dated 1.12.2005.

2. Briefly, the facts are that the respondent-assessee were engaged in the processing of cotton fabrics with the aid of power falling under Chapter 52/55 of the schedule to Central Excise Tariff

Act, 1985 and was availing the deemed credit under notification No. 6/2002 dated 1.3.2002. The respondent had exported their goods after payment of duty under Rule 18 of Central Excise Rules, 2002 read with notification No. 40/2002 dated 26.6.2001 and claimed the rebate which was granted. Being aggrieved, the department has filed the appeals before the Commissioner (Appeals) who has rejected the departmental appeal. Still not being satisfied, the present appeals have been filed by the Department.

3. It may be mentioned that by the impugned order-in-appeal, total 131 appeals were decided. Out of these 131 appeals, 19 appeals stand disposed of by the Tribunal vide Final Order No. 58544-58562/2013 dated 09.12.2013. Present appeals are the left over of earlier bunch.

4. With this background, we heard Shri O P Agarwal, learned CA for some of the respondents, Shri M R Sharma, Shri S K Bansal, Shri H C Saini, and Shri R K Mishra, ARs for the Revenue.

5. After hearing both the parties and on perusal of material available on record, it appears that out of total 131 appeals, 19 appeals were dismissed by the Tribunal vide Final Order No. 58544-58562/2013 dated 09.12.2013.

6. During the course of arguments, both parties have agreed that the Tribunal's order where the departmental appeals were rejected, has

attained finality as no further appeal has been filed against the order.

By following our earlier order (supra), we find no merit in the appeals filed by Revenue and reject the same for the reason mentioned in our earlier order (supra).

7. In the result, all the appeals filed by the Department are dismissed.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

ss

(Justice (Dr.) Satish Chandra)
President