

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 29.09.2017

Excise Appeal No.50207/2016

[(Arising out of order-in-appeal no.BHO-EXCUS-002-APP-244-15-16 dated 30.11.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service tax, Raipur (C.G.)].

M/s.Northern Coalfields Limited

Appellant

Vs.

CCE, Bhopal

Respondent

Appearance:

None for the appellant

Shri H.C. Saini, DR for the respondent.

Coram:

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

Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No.56892/2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeal has been filed against the order-in-appeal no.BHO-EXCUS-002-APP-244-15-16 dated 30.11.2015 passed by the Commissioner of Customs (Appeals), Central Excise & Service tax, Raipur.

2. In the present appeal, the dispute is pertaining to extra amount collected in the name of 'Royalty', 'Stowing Excise Duty', 'Clean Energy Cess', 'Transit Fee', and 'MPGATSVVA Tax'.

3. List revised. None present on behalf of the appellant nor any adjournment request available on record.

4. After hearing ld. Representative of the Department and on perusal of record, it appears that an identical issue has come before the Tribunal in the case of M/s.Western Coalfields Ltd. vide Final Order Nos. 50184 – 50186/2017 dated 05.01.2017, where the following order was passed–

“List revised, None present on behalf of the appellant. However, vide letter dated 30.12.2016, it is submitted that the issue involved in all the appeals is whether the royalty is a subject to tax or not. This issue is sub judice before the Hon’ble Supreme Court in matter of Civil Appeal No. 4056-4064 of 1999 (Mineral Area Development vs. Steel Authority of India and Others). So, a request is made that the hearing of appeals may be adjourned sine die with a liberty to move an application after the decision of the Hon’ble Supreme Court in Civil Appeal No. 4056-4064 of 1999.

2. By considering the totality of facts and circumstances of the case, we grant liberty to the appellants to come again after having final verdict from the Hon’ble Supreme Court (supra), within a prescribed time, if advise so.

3. With the aforesaid liberty all the three appeals are disposed of”.

5. By following our earlier order (supra), we dispose of the appeal.

(Dictated and pronounced in the open Court).

Justice (Dr.) Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

Ckp.

