

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 75494 of 2020**

(Arising out of Order-in-Original No. 22-39/Central Excise/Pr. Commr/RAN/2020 dated 31.07.2020 passed by Commissioner of Central Goods & Service Tax & CX, Ranchi.)

**M/s. Bharat Coking Coal Ltd. Block II Area**

(Office of the General Manager, Area Finance Manager, Block II Area,  
Nawagarh, Dhanbad-838306)

**Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Ranchi**

(Central Revenue Building, 5A, Main Road, Ranchi-834001)

**Respondent**

**With**

SI No. (1) to (4) (Arising out of Order-in-Original No. 22-39/Central Excise/Pr. Commr/RAN/2020 dated 31.07.2020 passed by Commissioner of Central Goods & Service Tax & CX, Ranchi.)

SI No. (5) Arising Out of Order-in-Appeal No. 136/RAN/2021 dated 21.12.2021 passed by Commissioner of CGST & Central Excise (Appeal), Ranchi.

**(1) Excise Appeal No. 75495 of 2020 (Bharat Coking Coal Ltd. Vs. Commr. of CGST & Central Excise, Ranchi) (2) Excise Appeal No. 75496 of 2020 (Bharat Coking Coal Ltd. V. Commr. of CGST & Central Excise, Ranchi) (3) Excise Appeal No. 75539 of 2020 (Bharat Coking Coal Ltd. Vs. Commr. of CGST & Central Excise, Ranchi) (4) Excise Appeal No. 75577 of 2020 (Bharat Coking Coal Ltd. Vs. Central Excise, Ranchi) (5) Excise Appeal No. 75135 of 2022 (Bharat Coking Coal Ltd. Vs. Commr. of CGST & Central Excise, Ranchi)**

**APPEARANCE :**

MR. Rajeev Agarwal & Ms. A. Dutta, both Advocate for the Appellant  
Mr. S. Chitkara & Mr. S. K. Dikshit, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**

**HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO.77849-77854/2025**

Date of Hearing : 25<sup>th</sup> November 2025

Date of Decision : 25<sup>th</sup> November 2025

**PER R. MURALIDHAR**

These appeals have been filed by the appellant being aggrieved by the impugned OIOs wherein, it has been held that royalty stowing charges etc. are includable in the assessable value so as to pay the Excise Duty.

2. The Learned Counsel appearing on behalf of the appellant fairly concedes that as on date the issue of royalty stands decided against the appellant in view of judgment of the Hon'ble Supreme Court in the case of **Mineral Area Development Authority Vs. Steel Authority of India (2024) 21 Centax 378 (SC)**. Therefore, he is not pressing on merits. He submits that the period involved and the date of issue of Show Cause Notice is as per the following Table:-

Excise Appeal No.	Area/Unit No.	SCN Date	Period in Dispute
75539/2020	Sijua	14.08.2014	March 2011 to February 2013
75577/2020	Katras	-DO-	-DO-
75495/2020	Kusunda	-DO-	-DO-
75494/2020	Block-II	-DO-	-DO-
75496/2020	Govindpur	23.04.2014	-DO-
75135/2022	P.B. Area VII	07.05.2014	-DO-

3. He submits that in all these cases, the Show Cause Notices has been issued by invoking the extended period provisions. At the time of issuing the SCN, the relevant period to issue the same within normal period was one year which was specifically amended to two years with effect from 14/05/2016. He submits that in all these cases, the Show Cause Notices have been issued after more than one year.

4. He submits that the appellant has been filing their Returns normally and showing the clearance value and the Excise Duty paid by them. Further the issue was being litigated on various levels and the same got resolved only after the decision of Apex Court in 2024. Therefore, the non-inclusion of royalty, stowing charges etc. cannot be

held as any willful suppression on the part of the appellant so as to invoke the extended period provisions. Hence, he prays that the appeals may be allowed on account of time bar.

5. The Learned AR submits that on a similar issue in respect of the Eastern Coal Field case cited by the appellant, the issue was decided on the basis of the Kopertek Delhi Tribunal decision on the ground that the Order was passed in the delayed way. He submits that now the Supreme Court has held that such matters are to be kept in abeyance. He submits that Kopertek case cannot be applied to the fact of the present case.

6. Heard both sides and perused the appeal papers.

7. We find that the appellant is not placing reliance on the Kopertek case and Eastern Coal Field case wherein the issue was decided partly on the account of the fact that the Order was passed much later than the allowed time in terms of the statutory provisions and CBEC Manual. Now the issue is sub-judice before the Hon'ble Supreme. Therefore, in this case, we are considering the fact of suppression or non-suppression alone to arrive at our conclusion.

8. From the above Table, we find that in almost all these cases, the Show Cause Notices were issued after one year from the relevant period. The normal period to issue SCN during that point of time was one year. Since the matter was being litigated upto Supreme Court, it is a case of interpretation. Hence, we do not find that the Revenue has made out any case of suppression on the part of the appellant. Accordingly, we set aside the confirmed demand for the extended period in respect of all the impugned orders and allow the appeals to this extent. The demand for the normal period, if any, would sustain for which the interest at the applicable rate will be payable. However, considering the factual details and the issue of interpretation, the penalties imposed are set aside.

9. The appeal stands disposed off thus. The appellant would be eligible for consequential relief, if any, as per law.

(Dictated and pronounced in the open court.)

**Sd/-  
(R. Muralidhar)  
Member (Judicial)**

**Sd/-  
(K. Anpazhakan)  
Member (Technical)**

Pooja