IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT NO.

Appeal No. E/85238-85244/2017

(Arising out of Order-in-Original No. LTU/MUM/CX/GLT-4/REF-140/2010 dt. 25.08.2010, LTU/MUM/CX/GLT-4/REF-256/2010 dt. 04.03.2011, LTU/MUM/CX/GLT-4/REF-67/2011 dt. 15.06.2011, LTU/MUM/CX/GLT-4/REF-383/2013 dt. 31.12.2013, LTU/MUM/CX/GLT-4/REF-132/2014 dt. 08.072014, LTU/MUM/CX/GLT-4/REF-159/2014 dt. 22.07.2014, LTU/MUM/CX/GLT-4/REF-284/2015 dt11.09.2015, passed by the Commissioner of Customs & Central Excise

Commissioner of Central Excise & Service Tax (LTU), Mumbai : **Appellant**

VS

M/s. Lupin Ltd. : **Respondent**

Appearance

Shri V.K. Agarwal, Addl. Commr. (A.R.) for Appellant

Ms. Padmavati Patil, Advocate for respondent

CORAM:

Hon'ble Shri Ramesh Nair, Member (Judicial)
Hon'ble Shri Raju, Member (Technical)

Date of hearing : 03/04/2018
Date of pronouncement : 03/04/2018

ORDER NO. A/ 86033-86039/2018

Per : Ramesh Nair

The issue involved in the present case is that whether the respondent being located in Jammu & Kashmir (J&K) availing exemption under Notification No. 56/2002-CE dt. 14.11.2002 are entitled for refund of Education Cess and Secondary and High Education Cess.

2. Shri V.K. Agarwal, Ld. Additional Commissioner (A.R.) appearing on behalf of the Revenue reiterates the grounds of appeal.

3. Ms. Padmavati Patil, Ld. Counsel appearing on behalf of the respondent submits that the issue has been finally settled by the Hon'ble Supreme Court in the case of *SRD Nutrients Pvt. Ltd. Vs. Commissioner of Central Excise, Guwahati* 2017 (355) ELT 481 (SC). She further submits that this bench in the respondent's own case relying on the above cited Hon'ble Supreme Court judgment held that the refund of Education Ccess and Secondary and Higher Secondary Education Cess is admissible.

4. Considering the submission made by both the sides and on perusal of records, we find that the issue is no longer res integara as the same has been settled by the Hon'ble Supreme Court judgment in the case of *SRD Nutrients Pvt. Ltd. (supra).* Accordingly all the appeals filed by the Revenue are dismissed.

(Pronounced in court)

(Raju)
Member (Technical)

(Ramesh Nair)
Member (Judicial)

SM.