

(Pendency position of Central Excise cases before the Supreme Court as on 31.05.2015)

Sl.No.	Name of the party	Case No.	Whether Filed by the party or the department	Issue involved(in gist)	Amount involved	Present status
1	2	3	4	5	6	7
1	M/s SRD Nutrients Pvt. Ltd.-Vs- UOI & Ors.	Civil Appeal No.2781-2790 of 2010	Party	Issue related to the rejection of refund claim for education cess submitted under the notification no. 32/99 CE dated 08.07.99. SLP© filed by the party against the CESTAT's order no. A-744-753/2009- EX dated 22.12.2009.	18.83	The case was filed on 8.3.2010 Last hearing on 25.9.12 before Register Court and Registry has been ordered for final hearing
2	M/s. Kamakhya Cosmetics & Pharmaceuticals Pvt. Ltd. -vs- Comm. CE. Shillong	SLP Appeal No.35647-35650/2011	do	Special leave petition filed by the party against the Division Bench Gauhati High Court's Order dated 19/08/2011 in C.Ex. Appeal No. 08/2009, 09/2009, 10/2009 & 11/2009. Issue is Credit (BED) used for payment of Education Cess & avail Notf. No. 32/99CE dt 8/7/99.	5.50	A-in-O was sent on 16.8.12
3	M/s. Emami Ltd. -vs- UOI & ors.	Civil Appeal No.719/2012	do	Issue related to the rejection of refund claim for education cess amounting Rs.4.44 lakhs submitted under the Notf. No. 32/99CE dt 8/7/99. Special leave petition filed by the party against the Division Bench Gauhati High Court's Order dated 19/08/2011 in WPI 8004/2004.	4.44	A-I-O sent on 13.7.12. The case was filed on 3.12.11
4	M/s SRD Nutrients Ltd. -vs- Commissioner of Central Excise	SLP Appeal (C) No.11321 of 2012	do	Issue related to the recovery of the excess refund availed by the assessee during the period 11.09.02 to 22.12.02 by not utilizing fully the CENVAT credit availed by them in view of retrospective amendment made vide Sec. 153 of Finance Act, 2003. SLP© filed by the party against the Division Bench of Guwahati High Court's common order dated 07/12/11 in C.Ex. Appeal 03/2011.	35.31	A-in-O was sent on 16.8.12
5	M/s. Herbo Foundation Pvt. Ltd -vs UOI & ors.	Civil Appeal No.720 of 2012	do	Issue related to the rejection of refund claim for education cess amounting Rs.1.37 lakhs submitted under the Notf. No. 32/99CE dt 8/7/99. Special leave petition filed by the party against the Division Bench Gauhati High Court's Order dated 19/08/2011 in WPI 8004/2004.	4.44	Case was filed on 3.12.11 A-in-O was sent on 21.9.12
6	M/s. Guwahati Carbon Ltd. -vs- Commissioner of Central Excise	Civil Appeal Nos.5325-5326 / 2012	do	Issue is related to availment of excess refund under notification no.32/99 CE dated 08.07.99 by way of inflating the assessable value by inclusion of transportation bill from factory to buyers' end. When the department stand was accepted by the CESTAT, the party challenged the CESTAT's order before the Calcutta High Court by filing Writ petition instead of appealing to the Supreme Court being the valuation case. When Hon'ble High Court started to initiate the petition, department challenged the High Court's action by filling appeal to the SC. Hon'ble Supreme Court accepted the department's stand and nullified the High Court's action vide order dated 28.02.12, but allowed the party to file normal appeal before the SC if wishes within two months. Accordingly this appeal filed by the party has come before the court.	194.75	Next hearing 7.2.13
7	M/s. Brahmaputra Carbon Ltd- Vs-UOI & Ors.	SLP (C) No.21563/2012	do	Assessee filed the SLP© against Gauhati High Court's rejection the order dated 28.02.12 passed in their review petition no. 114 of 2011 filed against order dated 19.08.2009 in WP© No. 3464/2009 wherein the assessee challenged the rejection of their refund claim of Education Cess & SHE Cess filed under area based exemption notification i.e. 32/99 CE dated 08.07.99 by the Divisional AC/DC and the Hon'ble High Court upheld the department's order vide above judgment dated 19.08.2009. Value is shown in SLP©26134 of 2012	---	PWC & Brief facts sent on 3.12.12
8	M/s. Brahmaputra Carbon Ltd- Vs-UOI & Ors.	SLP (C) No.26134/2012	do	Assessee filed the SLP© against the order dated 19.08.09 of the Gauhati High Court in WP© No. 3464/2009 wherein the assessee challenged the rejection of their refund claim Education Cess & SHE Cess filed under area based exemption notification i.e. 32/99 CE dated 08.07.99 by the Divisional AC/DC and the Hon'ble High Court upheld the department's order vide above judgment dated 19.08.2009. Assessee also filed a review petition no.118 of 2011 against the order which was rejected by the Court on 28.02.12.	108.89	PWC & Brief facts sent on 3.12.12

9	M/s Guwahati Carbon Ltd. – Vs- UOI & Ors.	SLPINos.21896/2012	do	Assessee filed the SLP© against the order dated 19.08.09 of the Gauhati High Court in WP© No. 3464/2009 wherein the assessee challenged the rejection of their refund claim Education Cess & SHE Cess filed under area based exemption notification i.e. 32/99 CE dated 08.07.99 by the Divisional AC/DC and the Hon'ble High Court upheld the department's order vide above judgment dated 19.08.2009. Assessee also filed a review petition no.118 of 2011 against the order which was rejected by the Court on 28.02.12.	73.69 (E.Cess) 16.50 (SHECess)	A-in-O was sent on 30.11.12
10	M/s Guwahati Carbon Ltd. – Vs- UOI & Ors.	SLPINos.26126/2012	do	Assessee filed the SLP© against Gauhati High Court's rejection the order dated 28.02.12 passed in their review petition no. 118 of 2011 filed against order dated 19.08.2009 in WP© No. 3464/2009 wherein the assessee challenged the rejection of their refund claim of Education Cess & SHE Cess filed under area based exemption notification i.e. 32/99 CE dated 08.07.99 by the Divisional AC/DC and the Hon'ble High Court upheld the department's order vide above judgment dated 19.08.2009. Value is shown in SLP©26126 of 2012	---	A-in-O was sent on 21.12.12
11	M/S Brahmaputra Carbon Ltd Vs- UOI	Civil Appeal No. 7766 /2012	do	Issue is related to availment of excess refund under notification no.32/99 CE dated 08.07.99 by way of inflating the assessable value by inclusion of transportation bill from factory to buyers' end. When the department stand was accepted by the CESTAT, the party challenged the CESTAT's order before the Calcutta High Court by filing Writ petition instead of appealing to the Supreme Court being the valuation case. When Hon'ble High Court started to initiate the petition, department challenged the High Court's action by filling appeal to the SC. Hon'ble Supreme Court accepted the department's stand and nullified the High Court's action vide order dated 28.02.2012, but allowed the party to file normal appeal before the SC if wishes within two months. Accordingly this appeal filed by the party has come before the court.	30.50	Vokatnama sent on 22.01.13 and PWC is awaited from the Division.
12	M/s R. C. Tobacco & Anr- vs- UOI & others	Civil Appeal No. 283 /2013	do	The appellant challenged the demand of interest on the duty arising out of retrospective amendment of the Notification No.32/99 CE dated 08/07/99 made vide Section 154 of the Finance Act, 2003 which has been realized. The above amendment withdrew the benefit of exemption on cigarette which was manufactured by the appellant.	47.77	---
13	M/s. Assam Cigarette Co.Pvt Ltd & Anr. VS UOI & others	Civil Appeal No. 284/2013	do	The appellant challenged the demand of interest on the duty arising out of retrospective amendment of the Notification No.32/99 CE dated 08/07/99 made vide Section 154 of the Finance Act, 2003. The above amendment withdrew the benefit of exemption on cigarette which was manufactured by the appellant.	44.85	---
14	M/s Newzone India Pvt. Ltd. VS UOI & others	Civil Appeal No. 282/2013	do	The appellant challenged the demand of interest on the duty arising out of retrospective amendment of the Notification No.32/99 CE dated 08/07/99 made vide Section 154 of the Finance Act, 2003. The above amendment withdrew the benefit of exemption on cigarette which was manufactured by the appellant.	₹64.50 lakhs including balance amount of duty of ₹13.48 lakhs.	---
15	M/s. Kaziranga Power & Steel Pvt Ltd- VS- UOI & others	Civil Appeal No. 285/2013	do	The appellant challenged the demand of interest on the duty arising out of retrospective amendment of the Notification No.32/99 CE dated 08/07/99 made vide Section 154 of the Finance Act, 2003. The above amendment withdrew the benefit of exemption on cigarette which was manufactured by the appellant.	₹17.39 lakhs incl balance of duty of ₹36.35 lakhs.	----

16	U.O.I – Vs.- M/s Dharampal Satyapal Ltd	Transfer Case (Civil) No.20/2010	Department	M/S DSL filed the writ petition no.2974/2008 challenging the legality and validity of the Notification No. 29/2008-CE, 30/2008-CE and 42/2008-CE all (NT) dated 01.07.2008 issued under Sec. 3A of Central Excise Act, 1944 for payment of C. Ex. Duty on the basis of compound levy scheme. The case has been converted as transferred case to the Supreme Court.	----	Last hearing 24.9.12 when part's prayer for amendment in WP no.2974/2008 was allowed
17	UOI – VS – Kamakhya Cosmetics Ltd	SLP I) 5903/15	Department	SLP filed before the Hon'ble Supreme Court against the judgment order dated 20.11.2014 passed by the Hon'ble Gauhati High Court, Guwahati on WA No.243/09, 230/09 and other connected cases	--	Likely to be listed on 07.07.2015

(Pendency position of Service Tax cases before the Supreme Court as on 31.05.2015)

Sl.No.	Name of the party	Case No.	Whether Filed by the party or the department	Issue involved(in gist)	Amount involved	Present status
1	2	3	4	5	6	7
	---	---	---	---	---	---