

CENTRAL EXCISE AND SERVICE TAX COMMISSIONERATE: GUWAHATI
 PENDENCY OF CASES IN VARIOUS HIGH COURTS FILED BY THE DEPARTMENT (AS ON 30.06.2017) CENTRAL EXCISE

Sl. No.	NAME OF THE PARTY	CASE No.	AMOUNT INVOLVED (₹. in lakhs)	ISSUE INVOLVED
1	U.O.I –Vs-WIMCO	R.A No. 1/99	3.37 (Duty) 0.50 (Penalty)	<p>A.C Dhubri issued SCN for realization of full value of Rs. 3,37,915/- on 1,40,79,780 Nos. of damaged C.Ex. Stamps. Addl. Commr. (Tech) Shillong vide his order 2/Addl.Colltr./CH-36/CE/95 dtd.17/5/95 confirmed the demand of Rs. 3,37,915/- & imposed penalty of Rs. 50,000/-</p> <p>Assessee filed appeal before Commr. (A), C.Ex. Calcutta. Commr. (A) upheld O-I-O confirming the demand but waived the penalty.</p> <p>Assessee then filed appeal before CEGAT, Cal. against Commr.(A)'s order. The Tribunal vide order dtd. 17/3/98 set aside Commr (A),s order.</p> <p>The Deptt. then filed R.A. No. 48/98 before CEGAT and the same was rejected vide order 9/11/98. Present R.A. is filed against the above CEGAT's orders by the Deptt..</p> <p><u>Question of Law involved:-</u> Interpretation of Rule 66 of CER, 1944 in its application to the facts and circumstances is a question of Law.</p>
2	U.O.I. –vs.-M/s Transpower Pvt Ltd, Guwahati .	WA No.---- /2007 (Filing No. 80945 dt 4/6/07) (Misc. Case No. 3425/2007)	---	<p>Appeal filed against the order dated 1.8.2006 of the Hon'ble Gauhati High Court. The Assistant Commissioner, Central Excise, Guwahati issued letter vide dated 14.07.97 to the petitioner company that as per Central Excise Tariff Act 1985 duty is leviable @ 15% adv under sub-heading no. 7308.00 on tower parts and lattice masts .</p>
3	U.O.I- Vs-M/s Dharampal Satyapal Ltd	WA No.-----/2010 Filing Sl.No.132818 dt.02/03/10	---	<p>Appeal filed by the Deptt before the Division Bench of Gauhati High Court, Guwahati against the impugned Judgement & Order dated 06/01/10 passed by Hon'ble Single Judge of Gauhati High Court Guwahati in WP(C) No.2814 /2008 . Issue relates to the Escrow Accounts.</p>
4	U.O.I- Vs-M/s Dharampal Satyapal Ltd	WA No.-----/2010 Filing SL. No.132811 dt.02/03/10	---	<p>Appeal filed by the Deptt before the Division Bench of Guwahati High Court, Guwahati against impugned Judgement & Order dated 06/01/10 passed by the Hon'ble Single Judge of Guwahati High Court in WP(C) No.1048/2008 .Issue relates to the Escrow Accounts.</p>
5	UOI – vs- M/s. PLB Chemicals	Application Sl. No. 190980 of 2012	17.80	<p>Department filed appeal on the ground of imposing penalty upon the assessee against the CESTAT, Kolkata's Order dated 16.05.2012.</p>

6	UOI-Vs-M/s Issa Industries, Ghy.	WP(C) No.6935/14	---	Application for praying of revival of W.A No.172/11 arising out of judgement and Order dated 08.05.2007 in W.P © No.6946/03.
7	UOI-vs- M/s Bhanu Flavours & Fragrances Co.	C.Ex Appeal No. ____/2017	----	An Appeal filed before the Hon'ble Gauhati High Court under Section 35G of the Central Excise Act, 1944 against Judgment/Order dated 11.08.2016 vide Final Order No. FO/A/75902/2016 passed by the Customs, Excise & Service Tax Appellate Tribunal, Kolkata.
8	UOI & Ors-vs- Shri Anup Kumar Srivastava	W.P (C) No. ____/2017	---	This writ petition filed before the Hon'ble Gauhati High Court against judgment/Order dated 31.08.2016 passed by the Hon'ble CAT, Guwahati Bench.