

CENTRAL EXCISE AND SERVICE TAX COMMISSIONERATE : : GUWAHATI
PENDENCY POSITION OF SUPREME COURT CASES FILED BY THE ASSESSEE AS ON 30.06.2017 (CENTRAL EXCISE)

Sl. No	Case No	Name of Petitioner/Appellant	Issue involved	Amount involved (in ₹ Lacs)	Remarks.
1	Civil Appeal No: 2781-2790 of 2010	M/s SRD Nutrients Pvt. Ltd.-Vs-UOI & Ors.	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 08.03.2010 Last hearing on 25.09.12 before Register Court and Registry has been ordered for final hearing
2	SLP Appeal Nos. 35647-35650/2011	M/s. Kamakhya Cosmetics & Pharmaceuticals Pvt. Ltd. -vs- Comm. CE. Shillong	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 16.08.12.
3	Civil Appeal No. 719/2012	M/s. Emami Ltd. -vs- UOI & ors.	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 WP(c) 8004/2004.	4.44	A-I-O sent on 13.07.12.The case was filed on 03.12.11
4	SLP Appeal (C) No. 11321 of 2012	M/s SRD Nutrients Ltd. -vs- Commissioner of Central Excise	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 16.08.12
5	Civil Appeal No. 720 of 2012	M/s. Herbo Foundation Pvt. Ltd - vs UOI & ors.	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 WP(c) 8004/2004.	4.44	Case was filed on 03.12.11 A-in-O was sent on 21.09.12.
6	Civil Appeal Nos. 5325-5326/ 2012	M/s. Guwahati Carbon Ltd. -vs- Commissioner of Central Excise	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 dat ' 28.02.12 , but allowed the party to file normal appeal before the SC wishes within two months. Accordingly this appeal filed by the party t come before the court.	194.75	Next hearing 07.02.13

7	SLP(C) Nos. 21563/ 2012	M/s. Brahmaputra Carbon Ltd-Vs-UOI & Ors.	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 03.12.12.
8	SLP (C) Nos. 26134 / 2012	M/s. Brahmaputra Carbon Ltd-Vs-UOI & Ors.	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 03.12.12.
9	SLP(C)Nos.21896 / 2012	M/s Guwahati Carbon Ltd. – Vs- UOI & Ors.	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-I-O sent on 30.11.12.
10	SLP(C)Nos.26126 / 2012	M/s Guwahati Carbon Ltd. – Vs- UOI & Ors.	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-I-O sent on 21.12.12.
11	Civil Appeal No. 7766 /2012	M/S Brahmaputra Carbon Ltd Vs- UOI	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 filing 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

12	Civil Appeal No. 283 /2013	M/s R. C. Tobacco & Anr- vs- UOI & others	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	Civil Appeal No. 284 /2013	M/s. Assam Cigarette Co.Pvt Ltd & Anr. VS UOI & others	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	Civil Appeal No. 282 /2013	M/s Newzone India Pvt. Ltd. VS UOI & others	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	Civil Appeal No. 285/2013	M/s. Kaziranga Power & Steel Pvt Ltd- VS- UOI & others	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 including balance of duty of ₹.36.35 lakhs.	-----