

CENTRAL EXCISE AND SERVICE TAX COMMISSIONERATE : : GUWAHATI
PENDENCY POSITION OF SUPREME COURT CASES FILED BY THE ASSESSEE AS ON 30.09.2017 (CENTRAL EXCISE)

Sl. No.	Case No	Name of Petitioner/Appellant	Issue involved	Amount involved (in ₹ Lacs)	Remarks.
1	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.
2	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
3	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.
4	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 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 07.02.13
5	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.	---	PWC & Brief facts sent on 03.12.12.

			Value is shown in SLP©26134 of 2012		
6	SLP (C) Nos. 26134 / 2012	M/s. Brahmaputra Carbon Ltd-Vs-UIO & 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.
7	SLP(C)Nos.21896 / 2012	M/s Guwahati Carbon Ltd. – Vs- UIO & 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.
8	SLP(C)Nos.26126 / 2012	M/s Guwahati Carbon Ltd. – Vs- UIO & 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.
9	Civil Appeal No. 7766 /2012	M/S Brahmaputra Carbon Ltd Vs- UIO	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	30.50	Vakalatnama sent on 22.01.13 and PWC is awaited from the Division

			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.		
10	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	-----
11	Civil Appeal No. 284 /2013	M/s. Assam Cigarette o.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	-----
12	SLP (C) No.19998/13	M/s Barak Valley Cements Ltd-vs-UOI & Ors	The party appeal against the Interim Order dated 12.03.2013 passed by the Hon'ble Gauhati High Court in W.P (C) No. 1153/2013.	---	-----