

CENTRAL EXCISE AND SERVICE TAX COMMISSIONERATE : : GUWAHATI
PENDENCY POSITION OF SUPREME COURT CASES FILED BY THE ASSESSEE AS ON 30.11.2017 (CENTRAL EXCISE)

Sl. No.	Case No	Name of Petitioner/Appellant	Issue involved	Amount involved (in ₹ Lacs)	Remarks.
1	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
2	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
3	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 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	Vakalatnama sent on 22.01.13 and PWC is awaited from the Division
4	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	-----

5	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	-----
6	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.	---	-----