

**LIST OF CASES IN WHICH SLP/CA HAVE NOT BEEN FILED DUE TO LOW AMOUNT INVOLVED FROM 20.10.2010 TO 31.01.2014**

S. No.	File No.	Name of the Assessee & TA/CEA No.	CCE Concerned	Date of High Court order	Revenue Involved	Issue Involved
1	276/75/10-CX.8A	Vineeth Precious Catalyst Pvt. Ltd. CEA No.93/2009	Thane-II	25.11.09	3,36,896/-	Requirement of reversing Cenvat Credit availed on the inputs while allowing the remission of Central Excise Duty on the damaged goods.
2	276/76/10-CX.8A	Vineeth Chemicals CEA No.155/2008	Thane-II	25.11.09	13,824/-	Requirement of reversing Cenvat Credit availed on the inputs while allowing the remission of Central Excise Duty on the damaged goods.
3	276/115/10-CX.8A	Shree Shanker Textile TA No.1821/2008	Surat-I	04.02.10	10,000/-	The issue is pertaining to a penalty of Rs. 10,000 imposed on an assessee under Rule 26 of the Central Excise Rules.
4	276/117/10-CX.8A	Mahalaxmi Seamless Ltd. CEA No.11/2010	Raigad	16.02.10	1,63,107/-	Reversal of credit on inputs used for job work of goods cleared without payment of duty and are not used in the manufacture of the final goods.
5	276/214/10-CX.8A	Vaibhav Aqua Fresh Pvt. Ltd. CEA No.24/2010	Mumbai-III	25.03.10	1,89,842/-	Simultaneous availment of SSI exemption and credit on inputs used in manufacture of branded goods.
6	276/224/10-CX.8A	Ashok Metal Décor. Ltd. CEA No.84/10	Ghaziabad	27.04.10	9,31,360/-	The issue involved is regarding interest on suo-moto credit taken by the party of excess duty paid by them. The correct option for them was to apply for refund of duty.
7	276/298/10-CX.8A	Eimco Elecon Ltd. TA No.1365/2009	Vadodara-I	01.07.10	95,695/-	Payment of service tax through credit on GTA service by the recipient of GTA service.
8	276/330/10-CX.8A	Sanskar Processors P. Ltd. TA No.1260/2008	Surat-I	03.02.10	4,74,748/-	The CENVAT credit entitlement on capital Goods used exclusively in manufacture of exempted goods. The party had claimed that for certain period these capital goods were used to manufacture dutiable goods
9	276/333/10-CX.8A	Techno Economic Services P. Ltd. CEA No.49/2010	Mumbai-III	03.02.10	1,25,219/-	Reversal of an amount equivalent to 8% of the value of the final exempted products, in terms of Rule 57 CC
10	276/401/10-CX.8A	Welspun Stahl Rohren TA No.1720/2009	Vadodara-II	12.08.10	2,60,269/-	Payment of service tax through credit on GTA service by the recipient of GTA service.

11	276/266/10-CX.8A	Metal Recycling Industries TA No.1188/2009	Rajkot	29.04.10	1,39,348/-	Whether the Commission paid to the Commission Agent by an EOU is includable in the assessable value of DTA sale by the EOU for the purpose of levy of duty on such supplies.
12	276/402/10-CX.8A	Cotton Club Inc. WP No.2932/2002	Mumbai-I	14.06.10	1,30,468/-	Incorrect availment of both rebates as well duty drawbacks on exports by submitting false declaration to the C.E. and Cus. Authorities.
13	276/364/10-CX.8A	M.J. Pharmaceutical Industries TA No.1685/2009	Vadodara-II	22.07.10	32,758/-	The assessee had wrongly availed Cenvat credit on invalid documents i.e. zerox copies of bill of entry and invoices. The assessee reversed the said credit from their Cenvat credit account, however failed to pay interest.
14	276/440/10-CX.8A	Tetrapack Converting P. Ltd. CEA No.50/2006	Pune-I	07.09.10	2,32,234/-	Wrong availment of MODVAT credit on the goods which didn't appear to be inputs" but same were not used by the assessee in or in relation to manufacture of their dutiable final products.
15	276/463/10-CX.8A	Relpol Plastic Ltd. CEA No.1/2010	Nagpur	25.10.10	1,70,490/-	Cenvat credit on outdoor catering services.
16	276/161/10-CX.8A	Shamli Steel (P)Ltd. CEA No.23/10	Meerut-I	24.02.10	25,000/-	Mandatory penalty under section 11AC.
17	276/236/10-CX.8A	Modern Alloys CEA No.94/09	Chandigarh-I	16.11.09	65,000/-	Modvat credit on improper documents.
18	276/237/10-CX.8A	Param Steel Industries CEA No.5/10	Chandigarh-I	26.02.10	66,000/-	Modvat credit on inputs without their receipt.
19	276/304/10-CX.8A	Vimal Alloys GCR No.27/2000	Chandigarh-I	18.03.10	22,591/-	Admissibility of CENVAT Credit on Oxygen Acetylene Gas, for cutting, breaking inputs into small pieces for manufacture of final product.
20	276/325/10-CX.8A	Nabha Steel P. Ltd. GCR No.21/2000	Chandigarh-I	18.03.10	1,06,346/-	Admissibility of CENVAT Credit on Oxygen Acetylene Gas, for cutting, breaking inputs into small pieces for manufacture of final product.
21	276/394/10-CX.8A	DCM Engg. Products CEA No.44/10	Chandigarh-II	22.07.10	93,693/-	Whether the buyer can be allowed to take credit of any or every amount that has been paid by the supplier availing an area based exemption and when the buyer claimed higher refund as C.E. Duty, even when the buyer may have suffered the incidence of such duty.
22	276/173/10-CX.8A	Saboo Alloys CEA No.14/08	Chandigarh-I	09.12.09	2,95,892/-	Refund of Cenvat Credit reversed on inputs lying in stocks and contained in finished goods when such finished goods were exempted.

23	276/242/10-CX.8A	Sunshine Steels Cor. Ltd. CEA No.65/05	Chandigarh-II	17.02.10	1,68,732/-	Admissibility of deemed credit on inter unit transfer of goods in terms of notification No.58/97-CE dated 30.8.97.
24	276/284/10-CX.8A	Ashok Steel Industries CEA No.94/08	Chandigarh-I	16.03.10	2,16,182/-	Lesser duty payment under Annual Production Capacity (APC) based levy.
25	276/446/10-CX.8A	Rajashree Cement CEA No.302/10	Belgaum	16.09.10	1,99,555/-.	Reversal of credit on inputs and capital goods removed as such.
26	276/448/10-CX.8A	Bansal Alloys & Metals Ltd. CEANo.41/10	Chandigarh-I	26.07.10	62,948/-.	Whether the credit of Service Tax taken at the time of purchase of inputs is required to be reversed with the amount of Excise duty at the time of clearance of inputs as such without being used in the manufacture of final product?
27	276/385/10-CX.8A	United Vanaspati ltd. CEA No.1/06	Chandigarh-I	8.12.09	93,584/-.	Whether Modvat/Cenvat credit involved on the inputs, inputs in process and contained in the finished products is liable to be reversed/paid back when the final product becomes exempted from payment of duty.
28	276/386/10-CX.8A	Himalyan Plastic Ltd. CER No.1/04	Chandigarh-I	13.10.09	3,46,539/-	Wrong availment of exemption by manipulating the date of clearance of goods.
29	276/409/10-CX.8A	SubhkaramanSteel Rolling Mills CEA No.92-95/10	Chandigarh-I	11.08.10	98,000/-	Wrong availment of Cenvat Credit without actual receipt of inputs from the input manufacturer.
30	276/449/10-CX.8A	J.S.Khalsa Steel P.Ltd. CEA No.40/10	Chandigarh-I	26.07.10	83,575/-	Reversal of credit availed on GTA service on inputs removed as such.
31	276/429/10-CX.8A	Winstrol Petro Chemicals CEANo.6/08	Delhi-I	30.08.10	3,13,925/-	Admissibility of Cenvat Credit of additional customs duty discharged through DEPB credit.
32	276/206/10-CX.8A(CUS)	A.D.Jeyeveerapandia Nadar& Bros. WP No.1101/2009	Trichy Customs	12.04.10	4,95,000/-	Imposition of penalty on account of Short landing of cargo.
33	276/317/10-CX.8A(CUS)	KSR Freight Forwarders P. Ltd.CMA No.19/2005	Bangalore Custom	22.04.09	3,72,497/-	The issue involves imposition of penalty on a person who was held as an abettor to an act of destroying the Customs Seals on containers with intention to claim higher drawback by the exporter.
34	276/319/10-CX.8A(CUS)	Muchipara Co-operative Stores Ltd. CSTA No.01/2009	Bangalore Customs	09.04.10	2,65,297/-	The issue is an outcome of the High Court decision to order refunds the Mazahar value when the goods have been disposed of at a lesser value.

35	276/380/10-CX.8A(CUS)	Bijoux Impex Cus. A.No.06/2005	Mumbai Cus. (E.P)	04.08.10	3,19,000/-	Over valuation of exports with the intention to claim higher drawback.
36	276/390/10-CX.8A(CUS)	Gupta Synthetics Printing Mills Ltd. CMA No.01/2001	Mumbai Cus.(Export)	13.01.10	45,893/-	The issue involved is as regards imposition of redemption fine and penalty, under the Exports Trade (Control) Order, 1988, for shortage in the weight in the consignment exported under the Advance License DEEC scheme.
37	276/435/10-CX.8A(CUS)	Mahendra Kumar Kapadia, Partner of D.K. Poly Industries CSTA No.01/2009	Surat-II	16.09.10	3,35,000/-	Whether penalty is imposable on a partnership firm when penalty has already been imposed on the firm.
38	276/450/10-CX.8A(CUS)	Ghaziabad Ship Breakers Ltd. TA No.2042/2009	Jamnagar Cus. (Prev)	07.10.10	1,34,258/-	Interest on refund of duty.
39	276/477/10-CX.8A(CUS)	Jai Jagdish Ship Breakers Ltd. TA No.2043/2009	Jamnagar Cus. (Prev)	07.10.10	89,639/-	The department enforced Bank Guarantee of the party for the recovery of duty liability; however the departmental order was struck down in CESTAT. The amount was refunded to the party. The issue pertains to the admissibility of claim of the party for interest on the amount so refunded by the department.
40	276/480/10-CX.8A	Veetech Valves CEA No.219/10	Belgaum	19.11.10	15,000/-	Penalty on account of wrongful availment of CENVAT Credit taking the entire credit of 100% in the very first year while it should have been 50% across two years.
41	276/147/10-CX.8A	Tyre Tops CEA No.10/06	Chandigarh-I	10.11.09	98,240/-	The party did not reverse the amount of CENVAT Credit availed even inspite of opting out of Cenvat Credit Scheme by taking SSI benefit under Notification 8/2003
42	276/471/10-CX.8A	J.K. Malts Products TA No.2025/09	Ahmedabad-III	14.10.10	4,05,480/-	As per the Rule 6 of the CENVAT Credit Rules, separate accounts for exempted and dutiable products were not made
43	276/488/10-CX.8A	Saurashtra Cement Ltd. TA No.1126, 1345,1462,1131 & 1463/09	Bhavnagar	16.09.10	3,05,000/-	C.E.Duty was not paid within the time period prescribed under Rule 8(1) of C.E. Rules, 2002, thereby necessitating a payment of outstanding amount with interest of 2 % PM or Rs.100 per day
44	276/07/11-CX.8A	Ring Dyeing &Printing Works TA No.1800/09	Surat-I	26.08.10	2,92,000/-	The Tribunal offered the assessee an option to deposit the amount of interest and penalty within 30 days of its order to avail the benefit of reduced penalty of 25%, even while the quantum of penalty was not redetermined by the tribunal

45	276/08/11-CX.8A	Rohit Dyeing & Finishing Works TA No.2313/09	Surat-I	30.09.10	1,75,000/-	The Tribunal offered the assessee an option to deposit the amount of interest and penalty within 30 days of its order to avail the benefit of reduced penalty of 25%, even while the quantum of penalty was not re determined by the tribunal
46	276/28/11-CX.8A	BiyaniImpex P. Ltd. TA No.1729/09	Surat-I	07.07.10	61,621/-	The party availed rebate on Central Excise Duty on the basis of fake documents, penalty imposed under IIAC
47	276/40/11-CX.8A	J.M. Baxi TA No.2017/09	Rajkot	15.12.10	4,80,440/-	The issue in brief is that SCN was issued to the party disallowing cenvat credit of Rs. 480440/- under rule 15 of the cenvat credit rules on various services claimed as input service by the party.
48	276/21/11-CX.8A(CUS)	Gayatri Garments W.P.No.2267/10	Chennai Cus.	24.11.10	4,87,070/-	Whether refund can be sanctioned for a refund claim which is ab initio time barred.
49	276/130/10-CX.8A	Lovely Enterprise TA No.294/09	Surat-I	04.02.10	25,000/-	Mandatory penalty under section 11AC.
50	276/131/10-CX.8A	S. Naryan Silk Mills TA No.1823/08	Surat-I	04.02.10	10,000/-	Mandatory penalty under section 11AC.
51	276/231/10-CX.8A	Madhu Tex Ind. Ltd. TA No.27/10	Thane-I	12.04.10	3,27,277/- + 92,525/-	Whether Tribunal while arriving at their decision is right in setting aside the demand on the basis of limitation of time bar when the SCN was issued well within the time limit as per proviso to Sec.11A(I) of Central Excise Act 1944?
52	276/38/11-CX.8A	Palav Synthetics TA No.1405/09	Surat-I	05.07.10	2.52 Lakh	Mandatory penalty under section 11AC.
53	276/29/11-CX.8A	Santosh Textile Mills TA No.2312/09	Surat-I	30.09.10	2.46 Lakh	Mandatory penalty under section 11AC.
54	276/69/11-CX.8A	Bodal Chemical Ltd. TA No.441/10	Surat-II	23.12.10	1.64 Lakh	Mandatory penalty under section 11AC.
55	276/70/11-CX.8A	Siddhi VinayakDyg. &Prtg. Mills P. Ltd. TA No.480/10	Surat-I	12.01.11	3.07 Lakh	Mandatory penalty under section 11AC.
56	276/42/10-CX.8A (CUS)	BE Office Automation Products Pvt. Ltd. CUSAP.No.20/2009	Delhi-III	14.12.09	1,07,000/-	Whether Tribunal was correct in holding that procedure was not followed in filing of appeal in as much as that there was no proper authorization from the Committee of Commissioners.

57	276/146/10- CX.8A (CUS)	General Foods Ltd. T.A.No.1575/2008	Jamnagar Cus.	24.02.10	1,19,539/-	Whether the bills of entry were required to be finalized on the basis of ships ullage survey report when the import cargo not discharged through regular pipe lines.
58	276/174/10- CX.8A (CUS)	SubhashMuljimal Gandhi Crl.MCNo.745/2010	Delhi Cus. (I&G)	09.03.10	23,370/-	Whether the High Court was correct in upholding order of ACMM directing the department to bear the expenses of accused to attend prosecution case.
59	276/130/11- CX.8A	Parshwanath Dye Chem TA No.585/2010	Ahmedabad-I	16.03.11	3 Lakh	Whether the High Court erred in upholding order of Tribunal offering the assessee an option to deposit the amount of interest and penalty within 30 days of it's order to avail the benefit of reduced penalty of 25%, even though quantum of duty was not re-determined by the Tribunal.
60	276/66/11- CX.8A	Frontier Cycle Industries P.Ltd. CEA No.43/2010	Ludhiana	17.12.10	18,728/-	Whether Service tax on the overseas commission on account of service rendered by the foreign based commission agent is not leviable on the recipient of service w.e.f.1.1.05 in the light of Rule 2(1)(d)(iv) of the Service Tax Rules, 1944 which were framed by the Central Govt. in exercise of the power conferred u/s 94 (1)&(2) of the Finance Act,1994
61	276/68/11- CX.8A	Jawandsons STA No.42/2010	Ludhiana	17.12.10	1,03,252/-	Whether Service Tax on the overseas commission on account of service rendered by the foreign based commission agent is not leviable on the recipient of service w.e.f.1.1.05 in the light of Rule 2(1)(d)(iv) of the Service Tax Rules, 1944 which were framed by the Central Govt. in exercise of the power conferred u/s 94 (1)&(2) of the Finance Act,1994
62	276/22/11- CX.8A	Dev Sons Enterprises STA No.28/2010	Ludhiana	03.08.10	7,51,736/-	Whether penalty u/s 76 & 78 of the Finance Act, 1944 were exclusive and were simultaneously imposable prior to amendment w.e.f. 10.5.2008.
63	276/74/11- CX.8A	Jagatjit Industries STA No.41/2010	Ludhiana	24.12.10	3.23 Lakh	Whether interest is recoverable from a party on wrongly availed cenvat credit under CENVAT Credit Rules, 2004?"
64	276/87/11- CX.8A	Larsen & Toubro CEA No.107/2010	Mysore	27.01.11	61,919/-	Whether the credit of service tax paid on outdoor catering services received for canteen by the assessee-manufacturer is admissible or not.
65	276/91/11- CX8A	Lincoln Helio (I)Ltd. CEA No.94/2008	Bangalore-I	08.03.11	36,977/-	Whether non consideration of substantial question of law raised by the Department and the High Court dismissed the case on the ground of non- maintainability u/s 35G of CEA,1944.

66	276/148/11-CX8A	Switchgear & Control Technics P.ltd. CEA No.62/2009	Bangalore-I	01.04.11	66,855/-	Whether non consideration of substantial question of law raised by the Department and the High Court dismissed the case on the ground of non- maintainability u/s 35G of Central Excise Act,1944.
67	276/190/11-CX8A	Superplast Industries T.A. No.511/2010	Vapi	30.03.11	2,85,110/-	Imposition of mandatory penalty on account of willful suppression of fact with an intention to evade Central Excise Duty.
68	276/231/11-CX8A	T.K. Warana SSK Ltd. T.A No.08 & 09/2011	Kolhapur	24.03.11	69,000/-	Whether Cenvat credit is admissible on molasses contained in rectified spirit which is an exempted product.
69	276/211/11-CX.8A	Almas Textiles TA No.16270/2010	Surat-I	31.03.11	9.87 Lakh	Admissibility of rebate of Central Excise Duty paid on export goods when such was paid by utilizing fraudulent/bogus credit by the manufacturer, thus effectively making the goods as non-duty paid.
70	276/213/11-CX.8A	Royal Rayons TA No.814/2011	Surat-I	31.03.11	9.87 Lakh	Admissibility of rebate of Central Excise Duty paid on export goods when such was paid by utilizing fraudulent/bogus credit by the manufacturer, thus effectively making the goods as non-duty paid.
71	276/214/11-CX.8A	Race Away Exports TA No.16271/2010	Surat-I	31.03.11	3.17 Lakh	Admissibility of rebate of Central Excise Duty paid on exports goods when such was paid by utilizing fraudulent/bogus credit by the manufacturer, thus effectively making the goods as non-duty paid.
72	276/216/11-CX.8A	Royal Rayons TA No.16304/2011	Surat-I	31.03.11	6.60 Lakh	Admissibility of rebate of Central Excise Duty paid on export goods when such was paid by utilizing fraudulent/bogus credit by the manufacturer, thus effectively making the goods as non-duty paid.
73	276/232/11-CX8A	KumbhiKasari SSK Ltd. T.A No.16/2011	Kolhapur	06.04.11	2.3 Lakh	Whether Cenvat credit is admissible on molasses contained in rectified spirit which is an exempted product.
74	276/233/11-CX8A	KumbhiKasari SSK Ltd. T.A No.07/2011	Kolhapur	24.03.11	57,000/-	Whether Cenvat credit is admissible on molasses contained in rectified spirit which is an exempted product.
75	276/234/11-CX8A	RajaramBapuPatil SSK Ltd. T.A No.08/2011	Kolhapur	24.03.11	23,000/-	Whether Cenvat credit is admissible on molasses contained in rectified spirit which is an exempted product.

76	276/276/11-CX.8A	Sumangal Castings P. Ltd. T.A.No.325/10	Rajkot	06.04.11	21,059/-	Whether Cenvat credit in respect of outward transportation of goods beyond the “place of removal” is allowed in terms of provisions contained in Cenvat Credit Rules, 2004?
77	276/277/11-CX.8A	Mahindra Sar Transmission P. Ltd. T.A.No.783/10	Rajkot	06.04.11	63,612/-	Whether Cenvat credit in respect of outward transportation of goods beyond the “place of removal” is allowed in terms of provisions contained in Cenvat Credit Rules, 2004?
78	276/280/11-CX.8A	Prime Furnishing P. Ltd. T.A.No.2519/10	Surat-I	12.05.11	4,07,816/-	Whether the High Court erred in upholding order of Tribunal offering the assessee an option to deposit the amount of interest and penalty within 30 days of it’s order to avail the benefit of reduced penalty of 25%, even though quantum of duty was not re-determined by the Tribunal?
79	276/292/11-CX.8A	Kanco Overseas T.A.No.527/10	Rajkot	06.04.11	3,66,618/-	Whether Cenvat credit in respect of outward transportation of goods beyond the “place of removal” is allowed in terms of provisions contained in Cenvat Credit Rules, 2004?
80	276/296/11-CX.8A	Sampark Textiles TA No.2452/10	Ahmedabad-I	28.04.11	4,51,182/-	Whether the High Court erred in upholding order of Tribunal offering the assessee an option to deposit the amount of interest and penalty within 30 days of it’s order to avail the benefit of reduced penalty of 25%, even though quantum of duty was not re-determined by the Tribunal?
81	276/299/11-CX.8A	Parth Poly Wooven P. Ltd. T.A.No.419/10	Rajkot	06.04.11	1,65,388/-	Whether Cenvat credit in respect of outward transportation of goods beyond the “place of removal” is allowed in terms of provisions contained in Cenvat Credit Rules, 2004?
82	276/315/11-CX.8A	Shree Yogi Steel P. Ltd. TA No.1869/10	Ahmedabad-II	15.04.11	4,28,803/-	Whether the High Court erred in upholding order of Tribunal offering the assessee an option to deposit the amount of interest and penalty within 30 days of it’s order to avail the benefit of reduced penalty of 25%, even though quantum of duty was not re-determined by the Tribunal?
83	276/303/11-CX.8A	Parry Engg. & Electronics Ltd. SCA No.6210/10	Ahmedabad-II	15.04.11	7.64 Lakh	Applicability of limitation period to rebate claim if Court is satisfied that assessee is prevented from making a claim within the prescribed period of limitation due to non availability of relevant documents and where department is held to be solely responsible.
84	276/305/11-CX.8A	ChandrakantaDyg. &Prtg. Mills TA No.2410/10	Surat-I	01.12.10	7.71 Lakh	Whether penalty under Rule 13(2) of Cenvat Credit Rules, 2002 read with Rule 25 of the Central Excise Rule is invocable when the prescribed conditions and obligations of Rules 7(2) and Rule 7(4) of Cenvat Credit Rules, 2002 have not been complied with by the assessee while availing Cenvat Credit.



85	276/309/11-CX.8A	Raj Rajeshwar Prints TA No.2601/10	Surat-I	12.05.11	6 Lakh	Penalty on clandestine removal of goods.
86	276/310/11-CX.8A	Prime Furnishing P. Ltd. TA No.2602/10	Surat-I	12.05.11	5.64 Lakh	Penalty on clandestine removal of goods procured duty free by the party, an EOU.
87	276/316/11-CX.8A (CUS)	Lion Club Poona Cus. A No.26/11	Mumbai Cus. (Import) Air Cargo	17.06.11	Redemption Fine 1.25 Lakh Duty 17.76 Lakh	Pre-deposit in an appeal pending in Hon'ble CESTAT. The Tribunal directed the party to pre-deposit the redemption fine along with an amount of Rs.5 lakh towards the duty on the medical equipment in respect of which party had taken import duty concession under Notification No.64/88-CUS dated 1.3.1998, but did not satisfy the post importation condition(case arising out of recommendation of Rosha Committee).
88	276/290/11-CX.8A	Mahindra Sona Ltd. CEA No.42/11	Nashik	21.06.11	5,30,282/-	Admissibility of Cenvat credit on mandap keeper telephone, outdoor catering and photography services.
89	276/179/11 CX8A	Kailash Auto Builders.ltd. TRC No.4/2004	Bangalore-I	11.04.11	1,29,044/-	Under rule 57 Q of the Central Excise Rules, the credit of duty paid on Capital goods is admissible only when the capital goods are used in the manufacture of final products which are chargeable to Central Excise duty. In the instant case since the assessee has not manufactured any final products, cleared on payment of duty, credit was disallowed
90	276/181/11 CX8A	KIADB President System .ltd. CEA No.62/2007	Bangalore-I	28.02.11	1,52,024/-	Whether the capital goods on which Cenvat credit has been availed, when removed as such will attract duty at transaction value or the Cenvat credit availed on the goods is to be reversed.
91	276/182/11 CX8A	Gokaldas Images P.ltd. CEA No.76/2008	Bangalore-II	06.04.11	3,64,576/-	Demand of interest on ineligible credit reversed belatedly.
92	276/256/11 CX8A	Beaver Automative Ltd. Tax Appeal CEA No.16/2005	Bangalore-I	07.04.11	1,59,756/-	Whether the Cenvat/modvat credit of Additional Excise Duty can be utilized for payment of excise duty.
93	276/257/11 CX8A	Beaver Automative Ltd. Tax Appeal No.6/2004	Bangalore-I	07.04.11	1,59,756/-	Whether the Cenvat/modvat credit of Additional Excise Duty can be utilized for payment of excise duty.

94	276/255/11 CX8A	Sirius Zip fasteners P. Ltd. TRC No.9/2004	Bangalore-I	07.04.11	59,657/-	Non consideration of substantial question of law and statement of case raised by the department and answered in favour of the assessee by the High Court of Karnataka.
95	276/162/11 CX8A	Wintac Ltd. CEA No.46/2008	ST Bangalore	12.04.11	2.86 Lakh and 21,900/-	The assessee had rendered taxable services of transfer of technology and also received commission for C&F services falling under the category of consulting engineer, clearing and forwarding agents and scientific or technical consultancy services as defined under section 65 (31), 65 (25) and 65 (92) respectively of the Finance Act, 1994 and had not paid service tax
96	276/275/11 CX8A	Shakthi Metals TRC No.5/2004	Bangalore-I	07.04.11	71,680/-	Irregular availment of deemed credit.
97	276/320/11 CX8A	Bangalore Genie CEA No.84/10	Bangalore-II	21.04.11	8,95,201/-	Whether the enzymes used in the scientific and technical instruments would be eligible for the benefit of the exemption of Excise Duty as per Not. No. 10/97-CE dated 1.3.97 as amended, as they are consumed during the research conducted by such various institutes
98	276/321/11 CX8A	Millionpore India Ltd. CEA No.84/09	Bangalore-II	11.04.11	4,85,562/-	Admissibility of Cenvat credit on outward transportation of goods beyond the place of removal.
99	276/254/11 CX8A	StanzenToyotetsu CEA No.99/09	Bangalore-III	08.04.11	7.35 Lakh	Admissibility or otherwise of Cenvat credit on rent a cab service and catering service to a manufacturer of excisable goods.
100	276/287/11 CX8A	ACE Designers Ltd. CEA No.141/09	LTU Bangalore	23.03.11	62,723/-	Whether the admissibility or otherwise of the Cenvat Credit on goods transport agency service availed for transport of goods from the place of removal to buyer premises.
101	276/192/11 CX8A	ICL Sugar Ltd. CEA No.95/09	Mysore	08.04.11	11,13,958/-	Admissibility of Cenvat credit on steel and cement used in the construction of storage tank in the factory premises. Department's contention was that storage tank wasn't movable and thus not excisable. Therefore, cement and steel used for civil construction of tank was not admissible.
102	276/325/11 CX8A	Triveni Engg. CEA No.42/10	Bangalore-III	20.04.11	5,45,460/-	Admissibility of Cenvat credit on outward transportation of goods beyond the place of removal.
103	276/329/11 CX8A	Telecom District Eng..CWP No5791/05	Jaipur-II	17.05.11	3,88,373/-	Undervaluation of telecom service by BSNL during the period from April 2004 to July 2004.

104	276/311/11 CX8A	Shreenath Safety Glass.CWP No.6586/11	Jaipur-I	06.07.11	5,08,015/-	Attachment of property for recovery of confirmed demand.
105	276/312/11 CX8A	Reliance ChemotexInd.Ltd..C WP No.3278/08	Jaipur-II	01.07.11	12,07,339/-	Whether the rebate claim on goods namely, yarn, which were manufactured out of fibre procured under Notfn. No.43/2001 CE(NT), without payment of duty.
106	276/260/11 CX8A	Sudhir paper Mill.CEA No.30/09	Bangalore-I	28.03.11	9,19,023/-	Regarding limitation and unjust enrichment in refunds claim filed by the party.
107	276/264/11 CX8A	Bhuwalaka Steel Inds..CEA No.14/10	Bangalore-I	12.04.11	8,79,795/-	Irregular Cenvat credit availment on the invoices of non-existent dealer.
108	276/244/11 CX8A	Saravana Alloys Steels Ltd.CEA No.80/09	Bangalore-II	08.04.11	7.05 Lakh.	Regarding imposition of mandatory penalty equal to duty short paid, under the provision of Rule 96ZO, by a manufacturer working under Compounded Levy Scheme in respect of non alloy steel rolled products.
109	276/308/11- CX.8A (Cus.)	Sh. AmanullaAbul Hassan. CMA No.2667/2009	Chennai	18.04.11	11 Lakh	Whether the quantum of redemption fine and penalty imposed on a passenger from whom Indian currency was seized.
110	276/355/11- CX8A (CUS)	Goyal Traders T.A No.1992/2010	Jamnagar Cus. (Prev.)	12.08.11	1,57,931/-	Recovery of interest on the differential duty that arose consequent to finalization of provisional assessment.
111	276/298/11- CX.8A	Tankrate India Ltd. T.A.No.1131/2009	Daman	16.09.11	5 Lakh	Whether penalty leviable under Rule 25 of C.E. Rules, 2002 or under Rule 27 of C.E. Rules, 2002 as held by Hon'ble CESTAT.
112	276/354/11- CX8A (CUS)	Kamdar Associates &Ors. T.A No.278 to 321/2010 – 44 Tax Appeals	Jamnagar Cus. (Prev.)	12.08.11	Duty involved in non of the individual cases is more than 25 Lakh.	Whether the High Court is correct in upholding the CESTAT decision “that interest under section 47 (2) is not to be paid by the importer and has considered the issue as the issue related to charging of interest under section 18(3)”.
113	276/405/11- CX.8A	Jindal Worldwide Ltd. SCA No.4730/10	Ahmedabad-I	07.07.11	7 Lakh	The issue sought to be agitated is that of the interest on the said amount for a period of 10 years at a rate of 9% per annum (simple interest) as directed by the Hon'ble H.C.of Gujarat. If no infirmity has been found in the refund claim of the party it may well be contended that the deposit of the said amount was ab initio unauthorized.

114	276/344/11-CX.8A	SAMI LABS Ltd. CSTA No.28/2007	Bangalore-II	09.06.11	16.14 Lakhs	Remission of duty of goods procured under Notfn. No.52/2003 Cus. dated 31.3.2003 and Notfn. No.22/03 CE dated 31.3.2003. when procured by an EOU.
115	276/345/11-CX.8A	Kar Mobiles Ltd. CEA No.10/2010	Bangalore-II	23.03.11	16,277/-	Admissibility or otherwise of Cenvat credit on goods transport service availed beyond the place of removal.
116	276/346/11-CX.8A	V.G.Steel Industry CEA No.12/11	Ludhiana	23.05.11	11,40,037/-	Availment of credit of duty paid by supplier of inputs when such duty was held to be non-payable.
117	276/286/11-CX.8A	SLR Steels Ltd. CEA No.17/10	Bangalore-II	10.03.11	21,34,251/-	Admissibility of Cenvat Credit on steel and cement used in the construction of storage tank in the factory premises. Department's contention was that storage tank wasn't movable and thus not excisable. Therefore, cement and steel used for civil construction of tank was not admissible
118	276/352/11-CX8A	Telecom District Eng. DB CWP No.6221/03	Jaipur-II	12.03.11	5,68,177/-	Undervaluation of telecom service by BSNL during the period from April 2004 to July 2004.
119	276/289/11-CX8A	Lee Muir Ltd. CEA No.73/09	ST, Bangalore	12.03.11	20,37,465/-	Applicability of service tax on the service of freight, transport and forwarding etc. provided by CHA, M/s Lee Muir Ltd. Bangalore.
120	276/385/11-CX8A	DSM Sugar Mills CEA No.199/07	Meerut-II	20.07.11	3.69 Lakh	Admissibility or otherwise of Cenvat credit of shape and section and channels, angles. TMT Bars and angles etc. as capital goods under the provisions of Cenvat Credit Rules 2004.
121	276/335/11-CX8A	American Power Corp. Ltd. CSTA No.7/10	LTU, Bangalore	21.07.11	3,00,000/-	Violation of the conditions of Notification No.52/2003 Cus and 22/2003 CE and demand of duty, interest with penalty and confiscation of the goods in pursuance to violation of conditions as goods imported duty free were not available for physical verification by the officers of customs during their visit to the bonded premises and also as whereabouts of the goods were not known to the assesses.
122	276/336/11-CX8A	American Power Corp. Ltd. CSTA No.6/10	LTU, Bangalore	21.07.11	1,10,000/-	Violation of the conditions of Notification No.52/2003 Cus and 22/2003 CE and demand of duty, interest with penalty and confiscation of the goods in pursuance to violation of conditions as goods imported duty free were not available for physical verification by the officers of customs during their visit to the bonded premises and also as whereabouts of the goods were not known to the assessed.

123	276/386/11-CX8A	Bill Forge P.Ltd. CEA No.96/10	LTU, Bangalore	05.04.11	2.6 Lakh	Party took irregular credit, the department charged interest on reversed credit after the party was intimated of the irregular credit and it reversed the same. The credit had not been utilized, therefore, the HC gave relief to the party on the interest amount levied by the department.
124	276/393/11-CX8A	MCI Creation & ors. CEA No.34/07	Bangalore-I	15.09.11	22.87 Lakh	Regarding applicability of SSI exemption on the branded shirts got manufactured by the party on job work basis.
125	276/279/11-CX8A	Hari Om Casting. CEA No.9/11	Ludhiana	27.04.11	7,28,330/-	Regarding imposition of mandatory penalty under rule 96ZO of the erstwhile Central Excise Rules, 1944 on manufacture falling under production based levy scheme for manufacture of ingots for the period prior to 1.5.1998.
126	276/410/11-CX8A	BhorukaGoldhofer CEA No.88/10	Bangalore-I	25.09.11	6 Lakh	Regarding availment of SSI exemption on goods manufactured in the brand name of foreign collaborator.
127	276/409/11-CX8A	Portal India Wireless Solution. CEA No.6/11	S.T. Bangalore	23.09.11	4.37 Lakhs	Regarding claim of refund of accumulated credit on export of software service, under Rule 5C of the Cenvat Credit Rules,2004 for the period from April 2006 to march,2007.
128	276/414/11-CX8A	Sun Electronic T3echnologies Ltd. CEA No.85/10	Bangalore-I	13.10.11	79,353/-	Payment of interest on Cenvat credit taken wrongly.
129	276/415/11-CX8A	United Telecom Ltd. CEA No.117 & 118/09	Bangalore-I	28.09.11	6.21 Lakh	Payment of interest on Cenvat credit taken wrongly.
130	276/419/11-CX.8A (Cus)	Chaudhary Industries & Others SCA No.134/2002	Jamnagar Cus.	21.06.11	11.5 Lakh	In the instant case the petitioner is neither importer nor the procurement by him is in the nature of imports. There is complete breakage of chain of events from its import, if any to breaking up of the ship; it cannot be argued in the facts and circumstances of the case that ship was imported into availing benefits of Notn No.22/2002-Cus subject to condition No.72.
131	276/69/10-CX.8A	Aakash Fabrics &Ors. T. A. No.329/2009	Daman-III	19.02.10	97,180/-	Whether the penalty imposed on the assessee can be reduced as per proviso of Sec.11AC of Central Excise Act, 1944(i.e. 25% of actual penalty imposed) by the Tribunal.
132	276/01/12-CX.8A	Krishna Life Style Technologies Ltd. T. A. No.339/2011	Vapi	17.11.11	20 Lakh	Whether the penalty imposed on the assessee can be reduced as per proviso of Sec.11AC of Central Excise Act, 1944(i.e. 25% of actual penalty imposed) by the Tribunal.

133	276/26/12- CX.8A (Cus)	EMPEE Syndhichem Pvt. Ltd.	Delhi Cus.(Export)	07.02.12	2,31,342/-	Whether the drawback is admissible on the goods re-exported after two years from the date of payment of Custom duty.
134	276/32/12- CX.8A	Bharat Box Factory Ltd.	Jammu & Kashmir	20.09.08	15,63,335/-	Whether Education Cesses levied and collected under Section 91 of Finance Act, 2004 can be considered as a duty of excise for the purpose of grant of refund in cash or by way of self credit under Notification No. 56/2002-CE dated 14.11.2002 (as amended) as the said notification grants exemption only to the specified goods from (a) Basic Excise Duty, (b) Additional duties of Excise leviable under Sub-Section (3) of Section 3 of the Additional Duty of Excise (Goods of Special Importance) Act, 1957 (58) of 1957) and (c) The Additional Duties of Excise (Textile and Textile Articles) Act, 1978 leviable under Sub-Section (3) of Section 3 of the said Act, mentioned in the said notification
135	276/33/12- CX.8A	Radha Madhav Corporation Ltd.	Daman	20.01.12	22,19,192/-	1. Whether the confessional statement recorded by the Authority of Directors, authorized signatory, admitting the guilt of clandestine removal of goods can be held not to be the basis for deciding aspect of clandestine removal of goods by the assessee. 2. Whether tribunal erred in not appreciating the aspect that statement recorded under Section 14 of the Central Excise Act, 1944 are admissible and binding to party.
136	276/103/12- CX.8A	Somany Cyramics Ltd.	Ahmedabad- III	25.06.12	6,03,435/-	The issue in brief is regarding admissibility of cenvat credit of service tax paid on outward transportation of goods upto the customers' premises during the period from January, 2005 to June, 2007.
137	276/114/12- CX.8A	Greycast Foundry Works	Ahmedabad-II	11.07.12	5,03,231/-	Whether the Tribunal and High Court were right in permitting Modvat Credit as per the proviso to Notification No. 5/94-CE (NT) dated 01.03.1994 as amended.
138	276/119/12- CX.8A(Cus)	Binani Cement Ltd.	Jamnagar Cus.(P)	25.07.12	16,43,117/-	Whether under section 6 of the Coal Mines Act, the authorities had power to collect only additional duty over and above excise duty on the excisable goods and therefore, any notification issued under section 6 of the Coal Mines Act would not permit the customs authorities to collect any such additional duty on the imported goods and no such Notification issued under Section 7 of the Coal Mines Act.

139	276/134/12-CX.8A(Cus)	Padmini Exports	Ahmedabad Cus.	04.07.12	5.56 Lakh	The issue relates to interpretation of Rule 16 of the Drawback Rules, 1995 that prescribe for recovery of drawback paid erroneously. The limited point involved as to whether a normal and reasonable period of limitation would apply for invoking action under Rule 16 in absence of any limitation period prescribed in the Rule.
140	276/148/12-CX.8A	Shree Jagdamba Polymers Ltd.	Ahmedabad-II	23.08.12	14.16 Lakh	Demand of interest on delayed interest.
141	276/175/12-CX.8A	Rita Dyg. & Ptg. Mills	CCE Surat-I	06.08.12	7,20,564/-	Issue involved in the interpretation of Section 11AC of the CEA and applicability of proviso thereof.
142	276/184/12-CX.8A	Union Quality Plastics Ltd.	CCE Vapi	03.07.12	14,00,519/-	The issue involved is whether the penalty imposed can be reduced as per proviso to Section 11AC of the CEA.
143	276/189/12-CX.8A	Romi Enterprises	CCE Kolkata	11.09.12	73,570/-	Whether assessee was entitled to get benefit of small scale exemption in terms of Para 7 of Notfn. No. 175/86-CE dt. 01.03.1986, in view of manufacturing specified goods with the brand name of other traders? Whether both 'trader' and manufacturer' would fully/squarely covered within the meaning of 'another person' as contained in Para 7 of the amended Notfn. No. 175/86-CE for the purpose of non-grant of small scale exemption under the Notfn.?
144	276/191/12-CX.8A	Blaze Flash Courier Pvt. Ltd.	S.T Mumbai-I	10.09.12	9,15,951/-	Reduction of penalty by the Tribunal
145	276/197/12-CX.8A	Kaziranga Tea Manufactures	Shilong	08.11.12	10,44,628/-	Payment of interest on delayed refund under NE exemption Notification 33/99-CE dated 08.07.99
146	276/203/12-CX.8A	Amalgamated Plantations Pvt. Ltd.	Dibrugarh	08.11.12	13,82,681/-	Section 11B of the CEA, 1944 does not exclude claim of refund made in terms of the Notf.no.33 dt. 8.7.1999 and therefore, the petitioners would be entitled to interest under Section 11BB of the CEA, 1944 on the excise duty refunded to them. The Hon'ble Gauhati H.C further directed the jurisdictional excise officers to determine the interest amount payable to the petitioners for the relevant periods and the amount found due shall be paid to the petitioners within three months from the date of Order/Judgment dt. 8.11.2012.

147	276/13/13-CX.8A	Hero Honda Motors Ltd.	CST Delhi	08.11.12	6,98,172	Whether the Hon'ble High Court is justified in allowing the payment of Service Tax on GTA from CENVAT credit account instead of cash
148	276/22/13-CX.8A	Claris Lifescience Ltd.	Ahmdabad-II	06.11.12	7.52 lakh	There was a dispute between the department and the EOU, whether the Education Cess as well as Secondary and Higher Education Cess could be levied and collected again on the sum total of Basic Customs Duty, Additional Customs Duty and Education Cess and BCD and ACD under proviso to Section 3(1) of the Central Excise Act or not as regards DTA clearance made by EOU.
149	276/59/2013-CX.8A	Hindustan Zinc Ltd.	Jaipur-II	08.01.13	18,17,472	Whether 8% of the sale price of the exempted Sulphuric Acid should not be demanded as Sulphuric Acid has been cleared without payment of duty availing exemption and since, the assessee did not maintain separate accounts for the inputs going into the exempt
150	276/61/2013-CX.8A	Hindustan Zinc Ltd.	Jaipur-II	08.01.13	3,60,958	Whether 8% of the sale price of the exempted Sulphuric Acid should not be demanded as Sulphuric Acid has been cleared without payment of duty availing exemption and since, the assessee did not maintain separate accounts for the inputs going into the exempted.
151	276/63/2013-CX.8A	Hindustan Zinc Ltd.	Jaipur-II	08-01-13	5,43,046	Whether 8% of the sale price of the exempted Sulphuric Acid should not be demanded as Sulphuric Acid has been cleared without payment of duty availing exemption and since, the assessee did not maintain separate accounts for the inputs going into the exempt
152	276/66/2013-CX.8A	Guljag Industries Ltd.	Jaipur-II	08.01.13	1,46,279	Whether 8% of the sale price of the exempted Sulphuric Acid should not be demanded as Sulphuric Acid has been cleared without payment of duty availing exemption and since, the assessee did not maintain separate accounts for the inputs going into the exempt
153	276/67/2013-CX.8A	Guljag Industries Ltd.	Jaipur-II	08.01.13	3,99,526	"Whether 8% of the sale price of the exempted Sulphuric Acid should not be demanded as Sulphuric Acid has been cleared without payment of duty availing exemption and since, the assessee did not maintain separate accounts for the inputs going into the exempt



154	276/68/2013-CX.8A	Hindustan Zinc Ltd.	Jaipur-II	08.01.13	7,88,767	"Whether under Rule 57CC of the C.Ex. Rules, 1944, an amount equal to 8% of the price (excluding sales tax and other taxes, if any payable on such goods) of the exempted final goods i.e. Sulphuric Acid should not be paid by the manufacturer at the time of their clearances from the factory who is engaged in the manufacture of final product which is chargeable to duty as well as in any other (final product) which is exempted from the whole of the duty of excise leviable thereon or is chargeable to NIL rate of duty and the manufacturer take credit of the specified duty on any input (other than input used as fuel) which is used or ordinarily used in or in relation to the manufacture of both the final aforesaid category of product and not complying with the provisions of sub-rule (9) of Rule 57CC of the C.Ex. Rules, 1944 i.e. to maintain separate inventory and accounts of the receipt and use of inputs for the aforesaid purpose".
155	276/142/2013-CX.8A	Somnath Textile Export	Surat-I	27.10.12	23,97,148	In the given circumstances whether 50% DTA sell of rejected waste goods against the deemed export was not available of the 100% EOU because as per 9.9(A), 9.9(B) and 9.9(C) Exim Policy 1997-2002 allowing the DTA sell of the goods (rejected and waste) has been amended w.e.f 1.4.1999 by substituting the condition of the clearance of the DTA on the basis of FOB value of the export i.e physical export.
156	276/156/2013-CX.8A(Cus)	Pansari Vegetable Oil Pvt. Ltd.	Kolkata Cus.(Port)	06.05.13	4,37,893	Party claimed for interest on delayed refund. Hon'ble Calcutta High Court (Single Bench) ordered on 26.11.2012 to the department for payment of interest at the rate of 9% per annum on fine and penalty from the date of the Appellate Order
157	276/182/2013-CX.8A(Cus)	Kusum Himatsingka	Commissioner of Customs (Port), Kolkata	04.07.13	5,22,500	Party claimed for interest on delayed Penalty refund
158	276/192/2013-CX.8A	Daya Shankar Kailash Chandra Mallawa	Lucknow	25.07.13	6,87,389	Non-payment of service tax on purchase and sale of SIM
159	385/S/23/10-JC	M/s Mangalore Refinery & Petrochemicals Ltd.	Mangalore Cus.	11.03.10	1,29,277/-	Includibility of Ship demurrage charges to Assessable Value.

160	384/E/4/10-JC	M/s Bharat Petroleum Corporation Ltd.	Siliguri	26.04.10	5,08,355	Whether "Extra Charges" (COCO Charges) collected by the assessee from their customers through their Company Owned Company Operated (COCO) outlet (Who received the good from the depot of the Company as Stock Transfer) is includible in the normal transaction value Rule 7 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 for the Purpose of charging duty of Excise.
161	385/S/39/10-JC	M/s Bonanza Speed couriers Pvt. Ltd.	Cochin	03.06.10	2,37,847/-	The demand was partly time barred as no ingredient to invoke the extended period existed and the Show Cause Notice issued on 25.10.2005 for recovering tax due for the period July 2003 to March 2005 was barred by limitation for period beyond the normal period No deliberate attempt to evade payment of duty was found against the appellant and therefore, extended period could no be validly invoked.
162	385/S/40/10-JC	M/s Dodsall Pvt. Ltd.	Bangalore-I	09.06.10	1,32,174/-	Classification of Chicken Wings under CSH 160110 of CETA 1985 and dutiability there on.
163	384/E/5/10-JC	M/s Shivangi Metal Industries Pvt.	Patna Cus. (Prev.)	05.03.04	48385/-	Whether Brass Sheet (7409.20) when imported into India is eligible for exemption from Additional Duty of Customs in terms of S.No. 181 of Notification No. 6/2002-CE dated 01.03.002.
164	385/S/42/10-JC	M/s SICGIL India Ltd.	Chennai-I	02.07.10	24,858/-	Non-inclusion of the rental charges for cylinder bolding /bulk storage system (Period involved; May 2002 to April 2003).
165	385/S/43/10-JC	M/s Toyota Kirloskar Motors Pvt. Ltd.	LTU-Bangalore	03.06.10	41,236/-	Whether the Tribunal was right in allowing exemption of NCCD under Notification 108/95 dated 28-08-1995. This prayer in the context of the appeal was meant to plead that the NCCD is not a duty under section 3 of the Central Excise Act, 1944 or under section 3 of the Additional Duties of Excise Act, 1957 as to get entitlement of exemption under the said notification
166	385/S/44/10-JC	M/s Surabhi Colour Lab.	S.T Calicut.	30.12.09	71,958/-	Whether the value of goods/ consumables used for providing photography services forms a part of value of taxable service or not.
167	385/S/46/10-JC	M/s EID Parry (India) Ltd.	LTU Chennai	19.07.10	4,98,613/-	Whether the maintenance of Buffer Stock by the taxpayer under the provisions of the Sugar Development Fund Act, 1985 amounts to rendering taxable service of storage and warehousing, as defined under section 65(102) and 65 (105) (zza).

168	385/S/47/10-JC	M/s Madras Cements Ltd	Thiruchirappalli	12.07.10	1,40,046/-	Whether the demand for recovery of duty on CENVAT availed HDPE and paper bags used by the assessee in the packing of cement and which got damaged during the course of packing is sustainable or not as claimed by the assessee for the reason that the damaged bags are to be treated as waste and scrap, which is not required to be cleared on payment of duty.
169	385/S/48/10-JC	Shri A.N. Palaniappan M/s Venkateswara Tyres	Thiruchirappalli	19.07.10	96,278/-	Whether the benefit of Notification No. 12/2003-ST dated 20/06/2003 is admissible to materials such as patches etc., consumed while re-treading of tyres and whether to exclude value of such materials while arriving at the value of taxable service under Maintenance and Repair Services for payment of Service Tax.
170	387/W/49/10-JC	M/s Dupont Synthetics Pvt. Ltd.	Surat-II	23.08.10	2.41 Lakh	Whether benefit of Notification No. 1/95-CE dated 04/01/1995 is applicable or otherwise.
171	387/W/54/10-JC	M/s Arihant Synthetics (100%EOU)	Surat-II	30.06.10	1.05 Lakh	Whether benefit of Notification No. 1/95-CE dated 04/01/1995 is applicable or otherwise.
172	385/S/61/10-JC	M/s Electronics & Controls Power Systems Ltd.,	Bangalore	18.10.10	2,62,522/-	Whether the cost of battery bought out from the local market and cleared as part of UPSS from Branch offices/sales was liable to included in the assessable value.
173	387/W/56/10-JC	M/s Kraftech Packers	Thane-II	18.10.10	4,65,996/-	A Classification / Valuation dispute is involved in the of case M/s Kraftech Packers, Vasai, manufacturer of Putty and Fillers and Plastic Containers, Lids & Caps stated to haven failing under Ch 32 &39 of CE Act, 1985 on job work basis for M/s Pedilite Industries Ltd.
174	385/S/69/10-JC	M/s Fenner (India) Ltd.	Madurai	29.09.10	69,702/-	Whether Pre-Delivery Inspection (PDI) Charges paid to third party inspecting agency by the manufacturer and later reimbursed by the buyer is includible in the assessable value after 01.07.2000 or not.
175	383/3/11-JC	M/s HBD Packaging Pvt. Ltd.	Delhi-II	09.03.11	2,29,647/	Whether the provisions of Notification No. 10/2002-CE dated 01.03.2002 entitles concessional rate of Central Excise Duty are mandatory or not.

176	387/W/9/11-JC	M/s Aplab Ltd.	Mumbai-III	10.02.11	1,88,952/-	Assessee had not paid the duty as per the assessable value determined under Rule 6 of the C.E. (Valuation) Rules, 1975, which resulted into under-valuation and consequently short levy of duty.
177	387/W/25/11-JC	M/s Hind Rectifiers Ltd.	Mumbai-III	09.05.11	3,63,560/-	Whether freight and Insurance charges are includible in assessable value for payment of duty.
178	385/S/48/11-JC	M/s Rai & Associates.	Mangalore	23.05.11	4,17,672/-	Whether the service rendered by the assessee be classified as 'Chartered Accountant Service' under Section 65 (83) read with Section 65 (105) (s) of the Finance Act, 1994?
179	385/S/55/11-JC	M/s Yahathis Bhandary	Mangalore	23.05.11	90,860/-	Whether the service rendered by the assessee be classified as 'Chartered Accountant Service' under Section 65 (83) read with Section 65 (105) (s) of the Finance Act, 1994?
180	385/S/58/11-JC	M/s Surendra Nayak	Mangalore	23.05.11	1,65,398/-	Whether the service rendered by the assessee be classified as 'Chartered Accountant Service' under Section 65 (83) read with Section 65 (105) (s) of the Finance Act, 1994?
181	385/S/61/11-JC	M/s Pawan Associates,	Mangalore	20.11.07	5.76/- Lakh	Whether the services rendered by the assessee be classified as 'Cargo Handling Services' 'under section 65(23)read with section 65(105) (zr) of the Finance Act, 1994.
182	385/S/60/11-JC	M/s New Mangalore Port Trust,	Mangalore	01.06.11	5.64/- Lakh	Whether the services rendered by the assessee be classified as "Port Services" under section 65(85) read with section 65(105) (Zn) or 'Clearing and Forwarding Agent Service' under section 65(25)read with section 65(105) (j) of the Finance Act, 1994 and 'Steamer Agent Service' under section 65(100) read with section 65 (105) (i) of the Finance Act, 1994?
183	387/W/37/11-JC	M/s Suresh Synthetics,	Surat-II	20.06.11	10,47,370/-	Whether Central Excise Duty Equivalent to Additional Duties of Customs (CVD) is to be paid by a 100% EOU at the time of Clearance of finished goods to DFRC holder.
184	387/W/41/11-JC	M/s Vaz Enterprises	Ahmedabad Cus.	10.05.11	22.87 Lakh	Party imported total three consignment of consumer Electronic goods and filed B/Es for clearance. The prices declared by the said importer was appeared to be low, and so the importer was asked it furnish the documents related to purchase of said goods and any documentary evidence to substantiate and justify the declared value.
185	385/S/70/11-JC	M/s Keerthi Industries Ltd.	Hyderabad-III	01.08.11	12,85,979/-	Interpretation of applicable rate of duty on cement cleared to institutional / industrial consumers under Notification No. 4/2006-CE dt.01.03.06as amended by Notification 4/2007-CE dt.1.3.07

186	387/W/43/11-JC	M/s Gandhi Capital Pvt. Ltd. (100% EOU)	Surat-II	20.06.11	3,64,153	Whether calculating the quantum of clearance of the goods in DTA, 50% of the FOB value of exports i.e. physical exports is to be taken in to consideration, without taking into account the value of deemed export or otherwise.
187	385/S/73/11-JC	M/s Lahari Recording Company	Bangalore-III	11.08.11	6,65,798/-	Whether the cost of 'Master Tape' and royalty is to be included in the Assessable value of the Audio Cassettes manufactured and cleared by the party
188	387/W/54/11-JC	M/s Marck Parenterals (I) Ltd. CCE Ahmedabad-III.	Ahmedabad-III.	14.09.11	11,01,286/-	Whether the goods viz. Calcium Borogluconate Injection and Calcium Magnesium Borogluconate Injection are eligible for exemption under Notfn. No. 6/2000-CE as amended by 36/2000-CE, 6/2002-CE
189	387/W/52/11-JC	M/s Faizan Testurising, 100% EOU (Unit-2)	Surat-II	03.08.11	17.89.939/-	Whether clearances by 100% EOU to DTA against Foreign Exchange were exempt without any proof that consideration for the goods were obtained in foreign exchange.
190	385/S/14/12-JC	M/s Indhradhanush Printers Pvt. Ltd.	Bangalore-I	25.04.12	Demand 11,59,668/- + Penalty 11,59,668/- + Interest + 10,000/- Penalty on M/s IDPL totaling 23,29,336/-	Classification of the product "Printed Boards"
191	384/E/5/12-JC	M/s S.S. Impex. (2) M/s Gee Pee International (CHA) (3) Sri Prabhat Manna (4) Sri Gautam Adhikary both partners of M/s Gee Pee International (Appellants)	Kolkata Cus.(Port)	13.08.12	7.45 lakh	Misdeclaration of description & undervaluation in the imports of old & used garments.

192	384/E/7/12-JC	M/s L. Madanlal (Aluminum) Ltd.,	Kolkata Cus.(Port)	18.10.10	3,32,331/-	Whether the 'Aluminium Used Beverage Cans' would attract CVD on importation thereof.
193	385/S/26/12-JC	M/s Kumar's Cotex Ltd., 100% EOU, Dokiparru (V), Medikonduru,	Guntur	03.08.12	26,83,590/- + penalties on the assessee and on the individuals involved (Assessee Duty 5.18 Lakh Disputed Duty 21.66 Lakh)	Whether the items are scrap or not, which involves different rates of duty Tribunal reckoned that goods as scrap and found that as scrap attract duty as in Central Excise Tariff, whereas Department reckon that they are machinery on date of clearance and hence duties at the rate applicable to the aggregate of the duties of Customs which would be leviable under Customs Act are leviable.
194	385/S/28/12-JC	M/s Jindal Praxair Oxygen Co. Pvt. Ltd.	Belgaum	22.09.12	Duty 858363/- Penalty 599283/-	Issue related to non-inclusion in the assessable value of the charges collected for providing infrastructural facilities to buyers recovered from them separately.
195	387/W/46/12-JC	M/s Yeyo International	Ahmedabad Cus	16.10.12	23.68 Lakh	Whether the goods imported by the Importer are eligible for the benefit of exemption under Notification No. 04/2006-CE dated 01-03-2006 (Sr. No. 4) as the goods imported are nothing but Zircon Concentrate.
196	383/4/13-JC	M/s Esvee Precision Components Ltd.,	Delhi-III	11.12.12	Duty 1,23,755/- and interest thereon and penalty 1,23,755/-	Valuation – Retention of 50% of Sales Tax collected by the party from the customs on account of provisions of Haryana Sales Tax/Value added tax rules but not including the same in assessable value for payment of Excise duty
197	387/W/10/13-JC	M/s V.G.M. Exports, Vasco,	Goa	31.01.13	Demands 2,06,373/-	The issue in brief relates to Iron Ore Fines vide provisionally assessed by M/s V.G.M. Exports, Vasco, Goa, who also paid the export duty provisionally on FOB value of US \$ 25,77,850/- . On final assessment under section 18(2) of the Customs Act, 1962, a demand was raised for additional duty of Rs. 2,06,373/- and the same was confirmed on the ground that duty liability is to be

						discharged on the basis of Load Port analysis. The exporter preferred an appeal before the Commissioner (Appeals) who directed the Adjudicating Authority to finalize assessment on the basis of final invoice and the Bank Realization Certificate.
198	387/W/11/13-JC	M/s Art Beads (P) Ltd. CC(Import) Raigad	Raigad Cus(Import)	31.12.12	2,56,257/-	Whether "Glass Beads" and "Glass Chatons" have same meaning and classifiable under one CTH or under different CTH of the Customs Tariff Act, 1975?
199	387/W/17/13-JC	M/s Inderpal Singh Gujral CC(I) Raigad	Raigad Cus(I)	30.10.12	15.78 Lakh	To quash and set aside the Order-in-Appeal dated 26-08-2011 and Order-in- Original dated 22-09-2010 with a view not to accept the enhanced value of car and denial of Notification 21/2002 benefit as the goods were already cleared by Customs
200	387/W/30/13-JC	M/s Automag India (P) Ltd.	Pune-I	13.06.13	13,18,249/-	Whether duty is payable as per Section 4 (3) (d) of the Central Excise Act, 1944, read with Rule 6 of the Central Excise Valuation Rules, 2000, on the sales tax collected, but not actually paid to the Sales Tax Department, and which was allowed to be retained by virtue of the packaged incentive scheme given by the Sales Tax Department.
201	385/S/7/13-JC	M/s Crystal Pharma Pvt. Ltd.	Belgaum	05.08.13	Duty 53,547/- u/s 11A and penalty of 2000/- under Rule of C. E. Rule, 2002 (ii) Duty of 40,131/- u/s 11A and Penalty of 2000/- Under Rule 25 of C. E. Rules, 2002.	Clearance of physician samples on payment of duty by adopting the transaction value of 110% of cost of production instead of clearing the same on the basis of MRP value in terms of Rule 4 of Central Excise Valuation Rules, 2000.

202	387/W/70/13-JC	M/s Classic Marble	Vapi	04.11.13	Duty of 21,53,008/- on Granite slabs and duty of 92,114/- in Khatu Marble	Classification of Polished Marble, Polished Granite Slabs, Khatu Marble etc. and also regarding rate of duty applicable on same for the said period. The issue is regarding classification of the said goods as to whether they would fall under chapter 25 or under chapter 68.
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