

List of the cases in which SLPs not filed due to Low Amount from 01.02.2014 to 30.11.2015.**Legal Cell**

S. No.	File No.	Name of the Assessee & TA/CEA No.	Commte. Concerned	Date of High Court order	Revenue involved	Issue involved
1	276/16/2014-CX.8A	Tamil Nadu News Print and Paper Ltd. CMA No. 22/2011	Thiruchirappalli	06-Dec-13	6,27,088	(i) Whether the Board Circular 26/2006 dated 26.09.2006 which made demurrage charges includible in the final assessment order is binding on the department or not? (ii) Is not the demurrage charge includible in the final assessment order from 02.03.2001 onwards as per the aforesaid circular.
2	276/79/2014-CX.8A	Shalimar Corp Ltd, WP No. 12110(M/B) /2013	Lucknow	20-Dec-13	NA	Whether the provision of Rule 5 A (2) of the Service Tax Rules, 1994 are contrary to the provision of Section 72 A of the Finance Act, 1944.
3	276/259/2014-CX.8A	BIOCON Ltd., CEA No. 42/2011	Bangaluru	19-Jun-14	8.42 lakh	Demand on the amount as per Rule 6(3) of the CENVAT Credit Rules, 2004 on the Furnace Oil used in production of Steam/power supplied to another unit in the same compound.
4	276/289/2014-CX.8A	The Andhra Sugars Limited, CEA No. 103/2014	Visakhapatnam	10-Sep-14	66,499	Whether the Hon'ble High Court has erred in deciding the premises of the customer as the 'place of removal' in terms of Section 4(3)(c) of the Central Excise Act, 1944?
5	276/293/2014-CX.8A	Prayagraj Dyng. & Ptg. Mills Pvt. Ltd., CA No. 162/2014	Vadodara	31-Jul-14	6,96,235	Whether reasonable steps as enumerated under Rule 7(2) of Cenvat Credit Rules, 2002 are not complied with by the assessee because the original manufacturers of fabrics were alleged to be fictitious though the supplier of the fabrics who directly dealt with the appellant are existing parties.

6	276/312/2014-CX.8A	The Andhra Sugars Limited, CEA No. 104/2014	Visakhapatnam	16-Sep-14	7.52 lakh	Whether the Hon'ble High Court has erred in deciding the premises of the customer as the 'place of removal' in terms of Section 4(3)(c) of the Central Excise Act, 1944?
7	276/318/2014-CX.8A	Rajesh Exports Ltd.,CEA No. 42/2006	Bangaluru	10-Sep-14	19.09 lakh	Issue involved in this case is regarding maintainability of the appeal before Hon'ble High Court under the provisions of Section 130 of the Customs Act, 1962.
8	276/14/2015-CX.8A	Shibu Mal Steel Rolling Mills, CEA No. 18/ 2014	Chandigarh	14-Jul-14	1.66 lakh	Whether merely demanding interest and imposing penalty from/on the assessee in case of violation of certain Section/Rules, the provisions in Rules 96(ZO), (ZP) and (ZQ) permitting minimum penalty for delay in payment, without any discretion and without having regard to extent. Whether the provisions in Rules 96(ZO), (ZP) and (ZQ) permitting minimum penalty for delay in payment, without any discretion and without having regard to extent and circumstances for delay can be held to be ultra vires the Act and the Constitution, when on merits it has been decided in this case by the same High Court that the provisions for imposing penalty under Rule 96ZO are mandatory and there is no discretion vested in any authority to reduce the amount of penalty
9	276/34/2015-CX.8A	Quntiles Technologies Pvt. Ltd., TA No. 1289-1244/ 2014	Ahmedabad	13-Jan-15	14.96 lakh	Whether the Hon'ble High Court of Gujarat is correct in upholding the decision of the Tribunal who applied and extended the provisions of Rule 5(1)(D) of Cenvat Credit Rules, 2004 for the period prior to 17.03.2012 though Clause (D) has been inserted later on.

10	276/129/2015-CX.8A	A.S. Khandwawala Proprietor M/s A.K.Trading Corporation, MCA(OJ) No. 29/2015 in TA No. 1648/ 2008	Ahmedabad	09-Mar-15	2,00,000	Monetary Limit for filing appeal before High Court
11	276/130/2015-CX.8A	Shri Tubes P. Ltd., MCA(OJ) No. 28/2015 in TA No. 500/ 2008	Ahmedabad	09-Mar-15	1,60,000	Monetary Limit for filing appeal before High Court
12	276/131/2015-CX.8A	Parmeshwar Steel Pvt. Ltd., MCA(OJ) No. 30 /2015 in TA No. 1689/2007	Ahmedabad	09-Mar-15	58,000	Monetary Limit for filing appeal before High Court
13	276/132/2015-CX.8A	Shri P.J. Verghese, Proprietor of M/s Scor Taur Impex, MCA(OJ) No. 32/2015 in TA No. 1647/2008	Ahmedabad	09-Mar-15	2,00,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board Instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
14	276/133/2015-CX.8A	Shree Ram Printers, MCA(OJ) No. 24/2015 in TA No. 1022/2007	Ahmedabad	09-Mar-15	5,46,000	Monetary Limit for filing appeal before High Court
15	276/134/2015-CX.8A	Shree Bhagirath Processors, MCA(OJ) No. 26/2015 in TA No. 457/2008	Ahmedabad	09-Mar-15	1,42,000	Monetary Limit for filing appeal before High Court
16	276/135/2015-CX.8A	Shambhu Textiles (P) Ltd., MCA(OJ) No. 25/2015 in TA No. 1570/2007	Ahmedabad	09-Mar-15	2,64,000	Monetary Limit for filing appeal before High Court

17	276/136/2015-CX.8A	Maha Gujarat Iron And Steel Company Ltd., TA No. 1047/2007	Ahmedabad	02-Mar-15	6,63,000	Monetary Limit for filing appeal before High Court
18	276/137/2015-CX.8A	Dynamic Industries Ltd., MCA(OJ) No. 36/2015 in TA No. 1568/ 2007	Ahmedabad	09-Mar-15	2,04,000	Monetary Limit for filing appeal before High Court
19	276/138/2015-CX.8A	Rose Labs Ltd., MCA(OJ) No. 27/2015 in TA No. 1716/2008	Ahmedabad	09-Mar-15	2,50,000	Monetary Limit for filing appeal before High Court
20	276/139/2015-CX.8A	Alps Chemicals Pvt. Ltd., MCA(OJ) No. 37/2015 in TA No. 1851/2008	Ahmedabad	09-Mar-15	6,91,000	Monetary Limit for filing appeal before High Court
21	276/140/2015-CX.8A	Samir Synthetic Mills, TA No. 1612/2007	Ahmedabad	13-Mar-15	7,94,000	Monetary Limit for filing appeal before High Court
22	276/141/2015-CX.8A	R. Kumar, Spuntex Pvt. Ltd., T.A. No. 1889/2008	Ahmedabad	09-Mar-15	5,88,000	Monetary Limit for filing appeal before High Court
23	276/148/2015-CX.8A	Chamaria Fashions Pvt. Ltd., T.A.No. 1003/2007	Ahmedabad	17-Mar-15	1.17 lakh	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011 issued by the Board.
24	276/149/2015-CX.8A	Aspiat Textile Mills, TA No. 1005/2007	Ahmedabad	17-Mar-15	3,00,000	Monetary Limit for filing appeal before High Court
25	276/150/2015-CX.8A	Dharmendra Textile Processors, TA No. 327/2009	Ahmedabad	11-Mar-15	2,22,000	Monetary Limit for filing appeal before High Court

26	276/151/2015-CX.8A	Tuton Pharmaceuticals, TA No. 664/2008	Ahmedabad	21-Jan-15	2,59,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board Instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
27	276/152/2015-CX.8A	Priti Processors Ltd., TA No. 326/2009	Ahmedabad	11-Mar-15	7,63,000	Monetary Limit for filing appeal before High Court
28	276/153/2015-CX.8A	Omkar Textile Mills Ltd., TA No. 638/2009	Ahmedabad	30-Mar-15	1,38,000	Monetary Limit for filing appeal before High Court
29	276/154/2015-CX.8A	Vinny Oversees Pvt. Ltd., TA No. 216/2009	Ahmedabad	13-Mar-15	3,09,000	Monetary Limit for filing appeal before High Court
30	276/155/2015-CX.8A	Prakash Textiles (Guj.) Ltd., TA No. 21/2009	Ahmedabad	18-Mar-15	6,76,000	Monetary Limit for filing appeal before High Court
31	276/156/2015-CX.8A	Navyug Processors Pvt. Ltd., TA No. 22/2009	Ahmedabad	11-Mar-15	2,51,000	Monetary Limit for filing appeal before High Court
32	276/157/2015-CX.8A	Bajaj Processors Ltd., TA No. 215/2009	Ahmedabad	13-Mar-15	9,85,000	Monetary Limit for filing appeal before High Court
33	276/158/2015-CX.8A	Alpic Remedies, TA No. 466/2008	Ahmedabad	23-Jan-15	2,47,628	Monetary Limit for filing appeal before High Court
34	276/159/2015-CX.8A	Macro Tech (P) Ltd., TA No. 1934/2008	Ahmedabad	23-Jan-15	14,99,765	Monetary Limit for filing appeal before High Court
35	276/161/2015-CX.8A	Kiran Processors Pvt. Ltd., TA No. 1569/2007	Ahmedabad	08-Apr-15	1,45,000	Monetary Limit for filing appeal before High Court
36	276/162/2015-CX.8A	Chamaria Fashions Pvt. Ltd., TA No. 1026/2007	Ahmedabad	17-Mar-15	15,000	Monetary Limit for filing appeal before High Court

37	276/163/2015-CX.8A	Nitinbhai C Thakkar Balkrishna Textile, TA No. 1028/2007	Ahmedabad	17-Mar-15	1,00,000	Monetary Limit for filing appeal before High Court
38	276/164/2015-CX.8A	Alpic Remedies, TA No. 469/2008	Ahmedabad	21-Jan-15	74,651	Monetary Limit for filing appeal before High Court
39	276/165/2015-CX.8A	Madhusudan Special Section (P) Ltd., TA No. 1263/2008	Ahmedabad	27-Feb-15	7,94,292	Monetary Limit for filing appeal before High Court
40	276/166/2015-CX.8A	Chandrakant Manubhai Padia M/s Jyoti Processors Pvt. Ltd., TA No. 1031/2007	Ahmedabad	17-Mar-15	3,00,000	Monetary Limit for filing appeal before High Court
41	276/168/2015-CX.8A	Redson Pharmaceuticals, TA No. 502/2009	Ahmedabad	23-Jan-15	2,25,000	Monetary Limit for filing appeal before High Court
42	276/169/2015-CX.8A	Redson Pharmaceuticals, TA No. 144/2009	Ahmedabad	21-Jan-15	5,00,000	Monetary Limit for filing appeal before High Court
43	276/171/2015-CX.8A	Kiran Processors Pvt. Ltd., TA No. 1624/2007	Ahmedabad	08-Apr-15	2,03,000	Monetary Limit for filing appeal before High Court
44	276/172/2015-CX.8A	Surbhi Enterprise, MCA(OJ) No. 49/2015	Ahmedabad	30-Mar-15	2,69,000	Monetary Limit for filing appeal before High Court
45	276/173/2015-CX.8A	Medwin Pharmaceuticals, TA No. 414/2008	Ahmedabad	21-Jan-15	1,00,000	Monetary Limit for filing appeal before High Court
46	276/174/2015-CX.8A	Medwin Pharmaceuticals, TA No. 1237/2008	Ahmedabad	21-Jan-15	2,86,000	Monetary Limit for filing appeal before High Court
47	276/175/2015-CX.8A	Narula Dyeing & Printing, TA No. 1589/2008	Ahmedabad	06-Feb-15	14,29,000	Monetary Limit for filing appeal before High Court

48	276/176/2015-CX.8A	Ashish Processors, MCA(OJ) No. 41/2015	Ahmedabad	18-Mar-15	4,00,000	Monetary Limit for filing appeal before High Court
49	276/177/2015-CX.8A	Devi Synthetics, MCA(OJ) No. 44/2015	Ahmedabad	30-Mar-15	4,67,000	Monetary Limit for filing appeal before High Court
50	276/178/2015-CX.8A	Devi Synthetics, MCA(OJ) No. 43 of 2015 in TA No. 793/2008	Ahmedabad	30-Mar-15	1,92,000	Monetary Limit for filing appeal before High Court
51	276/179/2015-CX.8A	Redson laboratories, TA No. 454/2008	Ahmedabad	21-Jan-15	2,24,000	Monetary Limit for filing appeal before High Court
52	276/180/2015-CX.8A	Indica Laboratories, TA No. 488/2009	Ahmedabad	21-Jan-15	1,86,000	Monetary Limit for filing appeal before High Court
53	276/181/2015-CX.8A	Indica Laboratories, TA No. 488/2009	Ahmedabad	23-Jan-15	1,26,000	Monetary Limit for filing appeal before High Court
54	276/182/2015-CX.8A	Redson Pharmaceuticals, TA No. 247/2008	Ahmedabad	21-Jan-15	50,000	Monetary Limit for filing appeal before High Court
55	276/193/2015-CX.8A	Shri Prakash G. Shekhani, Director C/o M/s Mangal Textiles (I) P. Ltd., MCA(OJ) No. 73/2015	Ahmedabad	15-Apr-15	90,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
56	276/194/2015-CX.8A	Shambhu Textile Mills Pvt. Ltd., MCA(OJ) No. 74 of 2015	Ahmedabad	21-Apr-15	2,11,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.

57	276/195/2015-CX.8A	Daimond Testile Mills, TA No. 870/2007	Ahmedabad	17-Mar-15	3,00,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
58	276/196/2015-CX.8A	Kiran Processors Pvt. Ltd., TA No. 1348/2007	Ahmedabad	08-Apr-15	1,03,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
59	276/209/2015-CX.8A	Omega Pharmaceuticals, TA No. 1732/2008	Ahmedabad	23-Jan-15	32,664	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
60	276/210/2015-CX.8A	Hema Laboratories, TA No. 289/2007	Ahmedabad	13-Jan-15	31,508	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
61	276/211/2015-CX.8A	Omega Pharmaceuticals, TA No. 290/2007	Ahmedabad	13-Jan-15	64,816	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.

62	276/212/2015-CX.8A	Mepro Pharmaceuticals Pvt. Ltd., TA No. 759/2007	Ahmedabad	16-Jan-15	4,31,446	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
63	276/213/2015-CX.8A	Jay Bharat Steel Industries, TA No. 1012/2007	Ahmedabad	02-Feb-15	2,82,930	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
64	276/214/2015-CX.8A	J.K. Steel & Alloys, TA No. 1049/2007	Ahmedabad	21-Jan-15	1,23,560	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
65	276/215/2015-CX.8A	Perfect Iron and Steel Industries, TA No. 1414/2008	Ahmedabad	23-Jan-15	6,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
66	276/216/2015-CX.8A	Rafik Mohammad Ghaniwala, TA No. 1614/2007	Ahmedabad	02-Feb-15	1,00,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.

67	276/217/2015-CX.8A	Triveni Rolling Mills, TA No. 908/2006	Ahmedabad	28-Apr-15	5,14,000	Whether the High Court is correct in setting aside the appeal of the department by giving retrospective effect to the provisions relating to threshold monetary limit for filing of appeal as prescribed in the Board's instruction F. No. 390/Misc/163/2010-JC dated 17.08.2011.
68	276/243/2015-CX.8A	Quintiles Technologies Pvt. Ltd., TA No. 1239-1244/2014	Ahmedabad	13-Jan-15	15,23,876	Whether the Hon'ble High Court of Gujarat is correct in upholding the decision of the Tribunal who applied and extended the provisions of Rule 5(1)(D) of Cenvat Credit Rules, 2004 for the period prior to 17.03.2012 though Clause (D) has been inserted later on.
69	276/244/2015-CX.8A	Quintiles Technologies Pvt. Ltd., TA No. 1239-1244/2014	Ahmedabad	13-Jan-15	12,87,075	Whether the Hon'ble High Court of Gujarat is correct in upholding the decision of the Tribunal who applied and extended the provisions of Rule 5(1)(D) of Cenvat Credit Rules, 2004 for the period prior to 17.03.2012 though Clause (D) has been inserted later on.
70	276/245/2015-CX.8A	Quintiles Technologies Pvt. Ltd., TA No. 1239-1244/2014	Ahmedabad	13-Jan-15	19,13,999	Whether the Hon'ble High Court of Gujarat is correct in upholding the decision of the Tribunal who applied and extended the provisions of Rule 5(1)(D) of Cenvat Credit Rules, 2004 for the period prior to 17.03.2012 though Clause (D) has been inserted later on.
71	276/246/2015-CX.8A	Quintiles Technologies Pvt. Ltd., TA No. 1239-1244/2014	Ahmedabad	13-Jan-15	14,05,178	Whether the Hon'ble High Court of Gujarat is correct in upholding the decision of the Tribunal who applied and extended the provisions of Rule 5(1)(D) of Cenvat Credit Rules, 2004 for the period prior to 17.03.2012 though Clause (D) has been inserted later on.
72	276/252/2015-CX.8A	Nagammai Cotton Mills (P) Ltd., CMA No. 2035/2008	Chennai	09-Apr-15	94,801	Whether a manufacturer assessee who is not providing any output service can utilize the CENVAT credit for discharging the Service Tax liability on GTA inward as per Rule 2(p) of the CENVAT Credit Rules, 2004.

73	276/253/2015- CX.8A	Rajshree Sugars & Chemicals Ltd., CMA No. 678/2010	Chennai	09-Apr-15	8,85,380	Whether a manufacturer assessee who is not providing any output service can utilize the CENVAT credit for discharging the Service Tax liability on GTA inward as per Rule 2(p) of the CENVAT Credit Rules, 2004.
74	276/324/2015- CX.8A	JSL Lifestyle Ltd, CWP No. 16018/2014	Delhi	04-Aug-15	8,16,032	Whether the time limit prescribed under Section 11B of Central Excise Act, 1944 is applicable to the rebate claim filed under Rule 18 of Central Excise Rules, 2002.

List of cases where Board decided not to file CAs in supreme Court on Account of Low Amount from 01-02-2014 to 30-11-2015.

Judicial Cell

S. No	File No.	Name of the Assessee & TA /CEA No	CCE Concerned	Date of CESTAT ORDER	Revenue Involved (Rs.)	Issue Involved
1	387/W/6/14-JC	M/s Meghdoot Chemicals Ltd.	CCE Thane-I	18-12-13	Rs. 5,89,472/- (along with interest at appropriate rate) penalty Rs. 5,89,472/-	Valuation of Physician samples of Pharmaceuticals products manufactured by the appellant on behalf of the principal manufacturers. The appellant had discharged the Central Excise Duty liability on the basis of Section 4 value whereas the department is of the view that in respect of physician samples also, the value should be arrived at based on the RSP declared in respect of the medicines for which these are the samples on a proportionate basis.
2	384/E/3/14-JC	M/s Noble Resources & Trading India Pvt. Ltd.	CC, Kolkata	05-06-14	More than Rs. 12 Lakhs	Whether value of the Iron Ore Fines should be determined on the dry metric ton (DMT) weight basis as per contract between exporter and overseas buyer or on wet metric ton (WMT) weight basis (Valuation of goods for purpose of assessment), as the goods are presented.
3	387/W/43/12-JC	M/s Classic Microtech P. Ltd.	CC, Ahmedabad	31-07-12	Rs. 5.84 Lacs	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.
4	385/S/19/14-JC	M/s National Steel & Agro Industries Ltd.	CC, Tuticorin	13-05-14	0.5% Cess on Export of Prawns/Shrimps. Revenue in each case is less but the cumulative effect is	Whether Cess, under Agriculture Produce Cess Act, 1940 is leviable on the export of Prawns/Shrimps or not.

					substantial.	
5	383/73/14-JC	M/s M.B. Pharma, Amritsar and M/s Anant Overseas, Delhi,	CC(Prev.) Amritsar.	29-09-14	Rs. 2,42,984/	Classification of goods
6	383/75/14-JC	M/s. Deepak & Co	CST, Delhi-1	28-05-14	Service Tax - Rs. 12,67,522/-	Whether the activity of the Appellant i.e. M/s Deepak & Co is classifiable under "Business Auxiliary Service" taxable under Section 65(105) (zzb) read with 65(19) of the Finance Act 1994 or falling under the Support service of business or Commerce covered by section 65(105)(zzzq) readwith section 65(104c) of the Finance Act,1994.
7.	385/S/29/14-JC	M/s. Hiranyakeshi Sahakari Karkhane Niyamit,	CC, Mangalore	14-07-14	Demand:- Penalty of Rs. 13,25,000/-	Classification of Coal whether as "Steam Coal" or "Bituminous Coal" eligibility of benefits of Notfn. 12/2012 Cus dated 17-03-2012 (SI. No. 123) and imposition penalty under Section 112(a) of the Customs Act, 1962.
8.	384/E/4/14-JC	M/s Singhania and Sons Pvt. Ltd.	CC, Kolkata	12-06-14	Rs. 6,88,144/-	Whether value of the Iron Ore Fines should be determined on the dry metric ton (DMT) weight basis as per contract between exporter and overseas buyer or on wet metric ton (WMT) weight basis (valuation of goods for purpose of assessment), the goods are presented.
9.	384/E/3/14-JC	M/s Noble Resources & Trading India Pvt. Ltd.	CC, Kolkata	05-06-14	More than Rs. 12 Lakhs	Whether value of the Iron Ore Fines should be determined on the dry metric ton (DMT) weight basis as per contract between exporter and overseas buyer or on wet metric ton (WMT) weight basis (Valuation of goods for purpose of assessment), as the goods are presented.

10.	385/S/11/14-JC	M/s The Madras Aluminium Company Ltd.	CCE, Salem	19-05-05	Rs.1,92,088/-	Whether the learned Tribunal is correct in holding that the "red mud" is non-excisable goods under Central Excise Act, 1944 even though it is a manufactured product and marketable and classifiable under Sub-Heading No. 2621.00 of Central Excise Tariff Act,1985.
11.	384/E/5/14-JC	M/s Noble Resources and Trading India Pvt. Ltd.	CC(Port) Kolkata	08-05-14	Rs. 6,72,370/-	Whether value of the Iron Ore Fines should be determined on the dry metric ton (DMT) weight basis as per contract between exporter and overseas buyer or on wet metric ton (WMT) weight basis (Valuation of goods for purpose of assessment).
12.	387/W/16/15-JC	M/s. Mittal Tower premises Co-Op. Society,	CST-I, Mumbai	20-11-14	Rs.14,31,226/- by way of refund	Services charges collected by Co-operatives Society towards water charges, security charges, repair expenses, lift repairs are liable to pay Service Tax
13.	383/24/15-JC	M/s. Bajaj Hindustan Ltd., CCE & ST, Meerut	CCE & ST, Meerut	19-01-15	Rs. 2,92,836/-	Whether the Bio-Compost is an exempted excisable product, manufactured out of Press Mud which emerges during the course of manufacture of final dutiable product; and the manufacturer is required to pay an amount @ 10% on the sale price (excluding sales tax & other taxes, payable if any) in terms of Rule 6 (3)(i) of Cenvat Credit Rules, 2004 as the duty paid inputs (on which the party availed the CENVAT credit of duty) were used in the said exempted product as well as dutiable final product?
14.	387/W/19/15-JC	M/s. Atlanta Premises Co. Op Society Ltd.,	CST-I, Mumbai	20-01-15	Rs. 12,20,968/- (Rs.645596/-+ Rs.575372/-) by	Services charges collected by Co-operatives Society towards water charges, security charges, repair expenses, lift repairs are liable to pay Service Tax

					way of refund	
15.	387/W/37/15-JC	M/s Phoniex Engineering	CCE, Nagpur	06-02-15	Service Tax amounting to Rs. 67,79,026/- + Interest at appropriate rate on service tax confined + Penalty Rs. 67,79,026/- u/s 78 of Finance Act, 1994+ Penalty of rs. 1000/- u/s 77 of Finance Act'1994 + Penalty of Rs. 200/- per day u/s 76 of the Finance Act, 1994, not exceeding the Service Tax amount demanded	Whether the activities undertaken by the assessee are liable to service tax under 'Commercial or Industrial Construction Service as defined under Section 65(25b) of the Finance Act,1994.
16.	383/21/15-JC	M/s. PRK Interiors Pvt. Ltd.,	CST, New Delhi	11-09-15	Service Tax- Rs. 8,98,053/-	Whether the value of goods/material supplied or provided free by a service recipient and used for providing the taxable service of construction of commercial or industrial complex, must be included in computation of the gross amount (charged by the service provider), for valuation of the taxable service, under Section 67 of the Finance Act, 1994 (the Act) and for availing the benefits under

						Notification No. 15/2004-ST, dated 10-09-2004 as amended by Notification No. 4/20005-ST dated 01 03. and Notification No.01/2006 dated 01-03-2006.
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