

17A

List of proposed withdrawals/withdrawn cases of Punjab & Haryana High Court as on 8.08.2016

					LEX				Rs. In Lacs	
S.NO.	APPEAL NO.	APPEAL BY	CASE TITLE	ISSUE IN BRIEF	Name of the Advocate	DUTY	PP	RF	TOTAL	Remarks
1	CCES 127/2001	D9	CCE Vs. EURO COTSPIN LTD., LALRU	Whether wrong invocation of Rule can debar the adjudicating authority from imposing penalty under correct Rules when the chages/allegations/facts have clearly been explained and detailed in the show cause notice as well as in the order-in-original?	Sukhdev Sharma	0.00	10.00	0.00	10.00	Request by counsel made & would be listed shortly.
2	CEA No. 27 of 2005	D19	CCE, CHANDIGARH Vs/ ALCON ENGG.INDS. UNIT-II, RAJPURA.	Whether a manufacturer can avail full exemption from payment of duty under a value based notification viz. Notf.No.4/97-CE dt.1.3.97 or 5/98-CE dt.2.6.98 in one factory and also avail modvat credit simultaneously in other factory?	Sukhdev Sharma	1.87	0.75	0	2.62	Dismissed as withdrawn on 3.08.2016.
3	C R No. 6598 of 2005	D21	DC PATIALA Vs. MOHINDER SINGH	Whether Civil Court has jurisdiction to direct the department to release the goods seized u/s 110 of the Customs Act, 1962?	Ranjana Shahi	0.00	0	0	0.00	Request by counsel made & 7.09.2016 fixed for hearing.
4	CEA 71/2007	D28	CCE Vs. INDIAN ACRYLIC LTD., SANGRUR	Whether the Tribunal is correct in holding that the party can take suo-moto credit of the duty and interst arising out of the order of the appellate authority without filing the refund application with the proper officer under Section 11B of the CE Act?	Kamal Sehgal	5.84	0.00	0.00	5.84	Dismissed as withdrawn on 3.08.2016.
5	CEA 109/2010	D31	Shreyance Industries Ltd.	Whether the price charged by the Respondent from the buyers during the period they availed exemption from Central Excise duty can be construed as cum duty and attract provisions of Section 11D of C.E. Act.1944 or not on the grounds that cum duty price remains same subsequently. when the respondent paying duty after	Sukhdev Sharma	10.97	0.00	0.00	10.97	Dismissed as withdrawn on 14.03.2016.

11/08/16  
 सुनी  
 अधिकारी  
 केन्द्रीय उत्तर पूर्व मुक्त अणुसंस्था  
 चण्डीगढ़ - II  
 Commissioner  
 Central Excise Commissionerate  
 Chandigarh-II

Proposed withdrawals/withdrawn cases of Punjab & Haryana High Court as on 8.08.2016					Service Tax			Rs. in Lacs		Remarks	
APPEAL NO.	APPEAL BY	CASE TITLE	ISSUE IN BRIEF	Name of the Advocate	DUTY	PP	RF	TOTAL			
1	STA 21/2010	D2	J.R. Industries	Whether demand of Service Tax on the basis of advance payment where the services have been rendered subsequently and before the issue of SCN is not justified?	Ranjana Shahi	3.15	3.15	0.00	6.30	Below monetary limit. As per court web-site case is pending and no next date of hearing fixed	Decided & Accepted on 14.03.16
2	STA No.08/2014	D4	M/s Ashu Forex Pvt. Ltd. Patiala	Whether CESTAT is correct in holding that advertisement and sale promotion by agent/sub-agent is to be treated as export of service and therefore not liable to the Service tax	Sunish Bindlish	0.57	1.05	0.00	1.62	Below monetary limit. As per court web-site case is pending and no next date of hearing fixed. On 12.12.14 the case heard alongwith STA No.5 of 2013 - CCE,Chd-I V/s. Paul Merchant Ltd.	Decided & Accepted on 4.4.16
3	STA 31/2014	D5	M/s Fine Forex Pvt. Ltd., Patiala	Whether CESTAT is correct in holding that advertisement and sale promotion by agent/sub-agent is to be treated as export of service and therefore not liable to the Service tax	Sunish Bindlish	0.65	1.32	0.00	1.97	Below monetary limit. As per court web-site case is pending and no next date of hearing fixed. On 8.5.2015 the case heard alongwith STA No.5 of 2013.	Decided & Accepted on 4.4.16
4	STA 32/2014	D6	M/s Sethi Trading, Rajpura. Patiala	Whether CESTAT is correct in holding that advertisement and sale promotion by agent/sub-agent is to be treated as export of service and therefore not liable to the Service tax	Sunish Bindlish	0.64	1.30	0.00	1.94	Below monetary limit. As per court web-site case is pending and no next date of hearing fixed. On 8.5.2015 the case heard alongwith STA No.5 of 2013.	Decided & Accepted on 4.4.16
5	Dairy No. 1407504 STA No.27 of 2015	D9	CCE Vs. Ind Swift Laboratories, Vill. Bhagwanpur, Dera Bassi	Party had taken credit of service tax paid on services which did not qualify as input services used in or in relation to the manufacture of final product as defined under Rule 2(1) of Cenvat Credit Rules, 2004	Sunish Bindlish	14.42	0.00	0.00	14.42	Below monetary limit. As per court web-site case is pending and next date fixed for hearing on 15.1.2016.	Decided & Accepted on 4.4.16

देव शर्मा  
 अधिकारी  
 11/08/16  
 कन्दल उल्हास मुख्यालय  
 चण्डीगढ़ - II  
 Commissioner  
 Central Excise Commissionerate  
 Chandigarh-II