

COURT CASES					
DETAILS OF MAJOR STAYED CASES PENDING WITH SUPREME COURT (As on 31.12.2012)					
Sl. No.	Name of party	Amt. involved	Issue involved	Action taken by the deptt.	
1	UOI VS M/s. Dharampal Satyapal Ltd. & Ors. SLP No.4131-4134/2003	1864.79	Challenging the withdrawal of exemption granted to tobacco & tobacco products on the ground of promissory estoppels	NA	
2	UOI Vs. Meghalaya Steel & Concrete Products Ltd. SLP No.3681/07	17.27	Recovery of Central Excise lkduty with interest during the period form 14.07.99 to I29.03.2000	NA	
3	M/s. Ganapati Rolling Mills Pvt. Ltd. Vs. UOI SLP No.4673/2007	No. amt. involved	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.	NA	
4	M/s.Pawan Ispart (Meghalaya)Pvt. Ltd. Vs. UOI. SLP No. 4668/2007	No. amt. involved	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.	NA	
5	M/s.Satyam Steels & Alloys (P) Ltd. Vs. UOI SLP No.4670/2007	No. amt. involved	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.	NA	
6	M/s. Shree Sai Megha Alloys (P) Ltd.Vs. UOI SLP No.4667/2007	No. amt. involved	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.	NA	
7	M/s. Meghalaya Plywood Vs. UOI SLP No.3096/2008	2.06	Under rule 57G of CE Rules, 1944 as amended by Noftn. No. 28/95-CE(NT) Order dated 7.2.2007 under CE Ref. Case No. 1/2003 of Highd Court is against the Order of S.C.	NA	
8	M/s.Bele Herbels (P) Ltd. Vs. UOI SLP No. I32110/2009	NA	Challenging Section 153/2003 of Finance Act,2003	NA	
9	UOI Vs. M/s. Shri Sai Smelters India Ltd. SLP No. 2762/2009	NA	Against the Gauhati High Court Shillong Bench Order dated- 3.4.09 in Review Petition No. 1 (SH)08 to 4 (SH)08 filed by the deptt.	NA	
10	M/s. jellalpure Tea Estate	16.1			

List of pending High Court Cases as on 31/12/ 2011 (Rs. In lakhs)					
Sl. No.	Name of party	Against O-I-O/O-I-A/CESTAT No.HC	Issue involved	Amt. involved	Observation.
1	UOI Vs.M/s. Wood Craft Products Ltd. C.EX. R.A. No.3577/97 (in C.R. No. 1740/99)	SCN No. dated 03.08.90, C.R. No. 1740/90	The implication of Section 11 A of CEA was not considered. However, in the instant case the legal point to be decided is whether Sec. 11A of the act is a complete code for recovery of duty	6.03	The Court's computer reflects the case disposed off on 2.11.2000. Applied for certified copy.
2	M/s. Wood Craft Products Ltd. Vs. UOI C.EX. R.A. No. 65/97	O.I.O No. Div/Jor/4/CE/87/ dated 23.01.87, CEGAT Order dt.13.6.96	Reference application No. 65/97 was filed before the Hon'ble Gauhati High Court against the order of CESTAT Kolkata in reference application No. 45/96 in appeal No. 3944/87	1.53	Hearing stage. The Counsel has been requested to take necessary action for early listing for hearing.
3	M/s. K.D. Industries Vs. Commr. C.EX. & Ors. W.P.(C) No. 82/2004	OIO No. 11/AC/SH/CE/99 dt. 4.3.99 of the A.C. Silchar and Order dated-22.10.2003 of Comm. Appeal,	The party availed Modvat Credit on ineligible documents. AC Silchar confirmed the demand. Being aggrieved, party filed appeal before Commr. Appeal. Arising out of Commissioner(Appeal), Guwahati's Order dated-22.10.2003, where the appeal was dismissed on limitation. Being aggrieved, party filed Writ Petition before the High Court.	1.2	Proposal sent to the A.C. Agartala to file Misc. Case for early disposal of the case.
4	M/s. Bogidhola T.E. (M/s. Raj Assam Agro(P) Ltd.) Vs. UOI & Ors. W.P.(C) No. 3049/2006	Party filed W.P© 3049/06 against attachant order dated 7.03.2006 and detention order of the A.E Nagaon Div dated 17.05.2006	The Hon'ble Gauhati High Court has intervened and stayed the detention order dated-7.12.04 of 28,274 Kgs. of tea which was detained for recovery of outstanding dues from M/s. Bogidhola Tea & Trading Co. (P) Ltd.	17.76	Final hearing stage. Listed in the Part-II Cause List w.e.f. 03.01.2011 to 04.03.2011. Superintendent(Law), Shillong Law Cell Guwahati has been requested to inform latest position of the case.
5	M/s. Rungamattee Tea & Industries Vs. UOI W.P.(C) No.412/2005	NA	party claimed refund of Addl. Duty on Tea in terms of Sec 157 of the Finance act 2003 under Notification 33/99 not passed by A.C Silchar.	N.S.	Vide this office letter dated-10.08.2011, the Supdt.(Law), Shillong Law Cell Guwahati informed that the case was likely to be listed for hearing after the Bihu Vacation as communicated by the Sr. Standing Counsel dealing the case. But the case has not been listed.

6	UOI Vs.M/s. Bhattar Assam Plantation & Spinning Mills Ltd. Vs. UOI W.P.(C) No., 2515/2005	A.C. Nagao letter dated 23.02.2005 Comm Appeal Order dated 28.05.2004 and CESTAT , Kolkata (Circuit Bench, Shillong) vide their Order dated-20.1.05	A.C. Nagaon rejected the claim for exeption under notification 32/99-CE dt. 8.7.99 on the ground that the factory was in existence prior to 24.12.97 and 25% increased in installed capacity was not done. The Assessee filed appeal before the Commr. (Appeal), Guwahati who set aside the order of the ACCE, Nagaon. The Deptt. filed appeal to the CESTAT, Kolkata (Circuit Bench, Shillong), who vide their order dated-20.01.05 under order No. M-26/A-81/KOL/2005, set aside the Order of the Commr.(Appeal) and remanded the case. Being aggrieved with the CESTAT, Kolkata(Circuit Bench)s Order, assessee filed the present writ petition.	34.2	The case was last listed for hearing in Part-II Cause List for the period from 18.7.11 to 19.08.11. But as per current Part-II Cause List the case is yet to be listed for hearing.The Counsel had already been requested to take all possible steps for early hearing and disposal of the case.
7	M/s. HPC(Ltd.) Vs. UOI W.P.(C) No.359/06	OIO No.37/Addl. Commr./CH-48/CE/2005 dated-23.11.05	Vide Order No. C.No.CH-48/1/Adj/2005/73447-49 dated-23.11.05, the Additional Commissioner (P&V), confirmed CED amounting to Rs. 13,16,512/- and Rs. 28,330/-as Education Cess in terms of Section 11A of the Central Excise Act,1944 on the papers cleared at Nil rate of duty and failed to produce certificate as required.	14.45	The case was last listed for hearing in Part-II Cause List for the period from 0205.11 to 03.06.11.Suptd. Shillong Law Cell Guwahati requested the Sr. Standing Counsel to take all possible steps for early hearing and disposal of the case.
8	M/s. Pabhojan Tea Estate Vs. UOI W.P.(C) No. 1930/06	Letter of the A.C Nagaon dated 03.08.2005	Arbitrary and illegal demand of Rs. 6,96,000/- as interest on delayed apyment of Additional duty of Excise as per Section 157 of the Finance Act,2003 as well as on delayed payment of cess payable under the Tea Act,1953.	8.63	Hearing stage. The Standing Counsel was requested to file Misc. case for early hearing..

9	UOI Vs. M/s. Ziauddin Ahmed (M/s. Seconee T.E) Vs. UOI W.P.(C) No.3358/06	Detention Notice dated 17.05.2006 by A.C. Nagaon	Recovery of Rs. 3.79 Lakhs as interest for delayed payment of additional duty imposed by Sec. 157 of the Finance Act, 2003 and cess payable under sec. 25 of the tea Act, 1953 (The Act) from the petitioner	3.79	Hearing stage. Misc. Case was filed by the party for early hearing of the case. The Hon'ble Court Vide Order dated- 24.3.10 directed the Registry to list the case in the month of August'2010. But no date of hearing has been fixed by the Court till date. The concerned Counsel has been requested to take all possible steps for early hearing and disposal of the case.
10	M/s. Jallan Golaghat T.E. Vs. UOI W.P.(C) No. 3157/07	Writ petition filed against Nofn. No. 20/08 dt. 27.3.08 & 38/08 dt.10.6.08.	Exemption of AED on Tea under notification No 33/99 and 42/03	11.88	The case was last listed for hearing on 11.08.11. The Counsel has been requested to expedite the matter.
11	M/s. Meghalaya Plywood Ltd. Vs. UOI W.P.(C) No.55/2007(SH), T.S. No.10(T)/2007	Order of the Comm Appeal No. 64/CE/GUW/99 dated 11.05.99 and 65/CE/GUW/99 dated 11.05.99 and Letter of the A.C Shillong Div dated 28.01.2005	Non-payment of arrears.	7.15	Last Heard in Feb'2010. Vide this office letter dated- 7.10.2010 and 16.05.11, Sr. Standing Counsel had been requested to submit copy of the Judgement and Order, if any. Till date nothing has been heard from the Counsel in this regard. Reminder is being issued.
12	M/s. Bisseswarlal Mannalal & Co. Vs. UOI W.P.(C) No. 3586/07	Final assessment Order No. 8/SIL/2004 dt. 28.01.04 of the A.C. Silchar.	Arbitrary, unauthorized and discriminatory action of the respondents in not refunding the excess revenue paid by the petitioner in spite of final assessment to the effect by the appropriate authority vide Order No.8/Sil/04 dated-28.01.04	2.51	Hearing stage. The case was last listed for hearing on 6.11.2008. Supdt. Shillong Law Cell Guwahti, vide his office letter dated- 26.08.11, requested the Counsel to take all possible steps for early hearing and disposal of the case.
13	M/s.Shyam Century Ferrous Ltd. Vs. UOI W.P.(C) No. 123 (SH)/08	NA	Party challenged the legality and validity of the Notification No.17/2008-CE dated-27.03.08	NS	Pending before Shillong Bench of Gauhati High Court. Similar cases got disposed of in terms of Common W.A. No. 243/09 and Order dated- 24.6.09.
14	M/s.Cement Manufacturing Co. Ltd. Vs. UOI W.P.(C) No. 124/08	NA	Party challenged the legality and validity of the Notification No.17/2008-CE dated-27.03.08	NS	Pending before Shillong Bench of Gauhati High Court. Similar cases got disposed of in terms of Common W.A. No. 243/09 and Order dated- 24.6.09.

15	M/s. Megha Technical and Engineers (P) Ltd. Vs. UOI W.P.(C) No. 126/08	NA	Party challenged the legality and validity of the Notification No.17/2008-CE dated-27.03.08	NS	Pending before Shillong Bench of Gauhati High Court. Similar cases got disposed of in terms of Common W.A. No. 243/09 and Order dated- 24.6.09.
16	M/s. Meghalaya Cements Ltd. Vs. UOI W.P.(C) No.133(SH)/08 & Misc. Case No. 227 (SH)/08	NA	Party challenged the legality and validity of the Notification No.17/2008-CE dated-27.03.08	NS	Pending before Shillong Bench of Gauhati High Court. Similar cases got disposed of in terms of Common W.A. No. 243/09 and Order dated- 24.6.09.
17	M/s. Forbes Auamall Ltd. Vs. UOI W.P.(C) No.5429/08	NA	Challenging Notification No. 17/08, 18, 20/08 dt. 27.3.08 and Notification dated-10.06.2008	NA	Pending before Shillong Bench of Gauhati High Court. Similar cases got disposed of in terms of Common W.A. No. 243/09 and Order dated- 24.6.09.
18	M/s. New Tobacco Co. Ltd. Vs. UOI Central Excise Appeal No.3/2008 (Misc. Case 3455/08)	OIO/ CCE/SHG No. 18-27/2007 dt.31.10.2007. CESTAT Order No.S-780/A-957/KOL/2008 dt. 24.9.08	Against CESTAT Order No. S-780/A-957/KOL/2008 dt. 24.9.08 wherein party was asked to pay the duty in view of 154 upheld by S.C. The party filed petition before S.C. for modification of order dated- 30.06.06 which was not allowed.	276.5	Being similar issue tagged with Cx. Ref. No.1/2008. The case has again been listed for hearing in the Part-II Cause List for the period from 18.08.11 kto 30.09.11.
19	UOI Vs. M/s. DPL, Agartala 38/2009 (W.A. No. 137)	NA	Challenged Notification No. 17/2008, 18/2008 and 20/2007 dt. 27.3.08 as amended	NA	Transfer of Writ Appeal No. 38/2009 with CM application Nos. 68/09 and 69/09 from Agt. Bench of Gauhati High Court. Last listed for hearing the in the Part-II Cause List from 02.05.2011 to 03.06.11
20	M/s. Bulland Cements (P) Ltd. Vs.UOI W.P.(C) No.3387/09	OIO No.04/AC/NAG/ dt.11.2.05 & No. 02/AC/NAG/CE/2007 dt. 27.2.07.A	Challenged Notification No.20/2008 dated-27.3.08 as well as 38/08 dated- 10.6.2008	NA	Hearing stage.The case has been tagged with common appeal i.e. W.A. No. 243/2009.
21	UOI Vs.M/s. Vinay Cements Ltd. W.A. No. 243/09	NA	Challenged Notification No.20/2008 dated-27.3.08 as well as 38/08 dated- 10.6.2008	NA	Hearing stage.Last listed listed in Part-II Cause List w.e.f. 03.01.2011 to 04.03.2011.

22	UOI Vs. M/s. Hindustan Coca-Cola Beverages Ltd. Review petition No.(12)/08 arising out of order dt. 5.3.08 in 37 (SH)06 (454/04) transferred in Shillong Bench	A.C. Shillong Div Order dated 02.05.02, Comm Appeal Order dated 10.07.2002, CESTAT Order dated S-502/KOL/03 dated 16.09.03, Dept filed W.P © 9646/03 also party files WP No. 96901/2003. HC Passed order dated 09.01.2004 directing to pay 10% interest for delayed refund. Dept filed this review petition	Review petition filed against imposition of 10% interest imposed by H.C.	NA	Hearing stage. The standing Counsel was requested to take necessary steps for early disposal of the case.
23	M/s. Big Star G. Services (P) Ltd. Vs. UOI W.P.(C) No 4183/09	Against Summons dated 11.08.09 issued by Supdt. Service Tax, Kolkata & Summons dated 08.09.2009 issued by Supdt. Mumbai Service Tax Comm	Superintendent Service Tax Kolkata and Mumbai issued summons to furnish details in relation to lottery business which falls under BAS. Being aggrieved, party filed this writ and subsequently obtained centralized Registration from this Commissionerate having their place of business at Silchar.	NA	Hearing stage. Last listed for hearing in the Part-II Cause List w.e.f. 03.01.2011 to 04.03.2-11 but did not reach to the Court.
24	M/s. RailTrack Concrete Products (P) Ltd. Vs. UOI Central Excise Appeal No. 12/2009 & Misc. Case No.3002/2009	Order dated 17.01.2008 passed by The D.C. Silchar, Order dated 27.03.2008 passed by Comm (Appeal) Customs & Central Excise, Guwahati and Order No. M-13/A-71/KOL/2009 dated 02.03.2009	Production of 4900 pieces of Concrete sleepers can safely be termed as commercial production or Non-commercial production	28.58	Hearing stage. Last listed for hearing in the Part-II Cause List w.e.f. 03.01.2011 to 04.03.2011. The Counsel has been requested to intimate the present status of the case.
25	UOI Vs. DSL Group W.A. No. 394/10	OIO CCE/SHG.No.01/2008 dated-18.1.08, CCE/SHG No.02-04 dated-18.1.2008, CCE/SHG No. 05-07 dated-18.01.08	Writ Appeal filed on 04.02.2010 against the Order dated-06.01.10 passed by Hon'ble Gauhati High Court in W.P.(C) No.591/2008	2429.92	Last hearing was fixed on 15.11.2011.
26	UOI Vs. DSL Group Filling Sl. No.132811/2010	Demand Notice of AC Silchar dated-11.3.2008	Writ Appeal filed on 02.03.2010 against the Order dated- 6.1.10 passed by Hon'ble Gauhati High Court in W.P.(C) No. 1048/2008	50.31	Efforts are being made for early listing of hearing for the disposal of the case.

27	M/s. Dharampal Premchand & another Vs. UOI W.P.(C) No. 144 of 2010	NA	W.P.(C) filed against Notification No. 11/2007-CE dated- 01.03.07 by which exemption benefits granted under Noft. No. 08/2004 & 28/2004 was withdrawn.	NA	Supdt. (Law & Appeal), Central Excise & Service Tax Division, Agt. Informed that the case is not listed for hearing on 31.05.11. The next date of hearing will be communicated as soon as the same is appeared in the Cause List.
28	M/s. S. Gajendran Vs. UOI W.P.(C) No. 3857 of 2010	OIO No. 04/ST/DC/SIL dt.6.11.07	The petitioner challenged the legality & validity of OIO No. 04/ST/DC/SIL dt.6.11.07 passed by D.C. Silchar confirming the demand	4.24	Affidavit in opposition filed on 08.10.2010. The Counsel has been requested to take necessary action for early listing/hearing of the case.
29	M/s.Coal Mine Associate Traders Vs. Addl. Commr. & Ors. W.P.(C) No. 117 of 2010 application No. 87/2010	Against the SCN dt. 21.5.09.of A.C Agartala	The noticee have failed to obtain Service Tax registration within stipulated period under section 69 of the Chapter V of the Finance Act,1994 and challenged the SCN issued demanding Service Tax, Education Cess and Higher Education Cess.	26.01	Hearing held on 01.03.2011. Stay will continue till the disposal of the writ petition. Hon'ble court expressed that the case needs full & final hearing . The next date of hearing is not yet fixed.
30	UOI Vs. M/s. DSL W.A. No. 395/2010	Order 06.01.2010 of Gauhati High Court.	The deptt. Filed W.A. before Hon'ble Gauhati High Court against Order dated- 29.06.2010 passed by MC 479/2010, kfiled by the DSL in W.P.(C) No. 591/08 for implementation of Order dated- 6.01.2010 passed in W.P.(C) No.591/08	NA	Last hearing fixed was fixed on 15.11.2011.
31	UOI Vs. DSL Group Filling sl. No. 132818/2010	Trade Notice No. 14/2005 and 05/2006, Order dated 06.01.2010in WP© 591/08	Writ appeal filed on 2.3.2010 against the Order dt. 6.1.10 passed by Hon'ble Gauhati High Court in W.P.(C) No. 2814/2008	NA	Efforts are being made for early listing of hearing for the disposal of the case.
32	. UOI Vs Lafarge Umium pvt. Ltd WA .filed on 30.09.2010	W.P.(C) No. 198(SH)2009WP©	Party's claim of exemption of Excise and Customs duty on conveyer belt for transporting Lime Stones to Bangladesh for manufacturing of cements. The conveyer belt is in Bangladesh and outside the declared premises of EOU. Being aggrieved, party filed writ Petition	NA	Writ Appeal filed on against the Order dated- 13.08.2010. The Standing Counsel informed that in absence of constifution of Division Bench. The case is not heard. Proposal to transfer the case to Gguwahti Div. Bench sent to the Standing Counsel.
33	UOI Vs. M/s. DSL,Agartala/Gauhati Writ Appeal filed Vide Sl. No.161261 dt. 22.7.11	NA	W.A. Filed agaisnt the Judgement Order dated- 27.6.11 in W.P.(C) No. 3122/2009	NA	Filed before the Division Bench, Gauhati High Court vide Filling Sl. No. 161261/2011 dated- 22.7.2011. A request was also sent to Shri K.N. Choudhury for early hearing and disposal of the case vide letter dated- 05.08.2011.

34	M/s. DSL, Guwahati/Agartala & DPPL., AGT. Vs. UOI	Misc. application No. 1926 of 2011 in C.EX. Appeal No. 1 of 2008	Party filed this Misc. Application to implement the Order dated 05.05.2010 in C.Ex. Appeal No. 1/2008 for withdrawal of money from Excrow Account	NA	Parawise comments submitted on 14.11.2011. AIO is being submitted.
35	M/s. DSL, Guwahati/Agartala & DPPL & Satyapal Shivkumar Agartala Vs. Uoi	Misc Case No. 1927 in W.A. No. 394/2010	This case has been filed by the Applicants to implement the order dated 06.02.2010 passed by the single judge of the Hon'ble Gauhati High Court in W.P. © No. 591/2008 against which Deptt. has already filed W.A. No. 394/2010 and stay obtained	NA	Parawise comments submitted on 14.11.2011. AIO is being submitted.
36	M/s. NBCC Vs. UOI	W.P. © No. 5676/2011	Petitioner challenged leviability of Service Tax on the construction of Border Fencing under Erection, Commissioning or installation service.	138.59	Parawise comments received from Hqrs. A.E. sent to the Supdt. Law, Guwahati for preparation of A.I.O. Next date of hearing is on 08.02.2012
37	M/s. NBCC Vs. UOI	W.P. © No. 5678/2011	Petitioner challenged leviability of Service Tax on the construction of Border Fencing under Erection, Commissioning or installation service.	14.73	Parawise comments received from Hqrs. A.E. sent to the Supdt. Law, Guwahati for preparation of A.I.O. Next date of hearing is on 08.02.2011
38	M/s. Nagaland Plywood Ltd. Vs. UOI	T.P. CRL No. 01(K)2011	Transfer petition filed before Kohima Bench of Gauhati High Court for stay of proceeding before Dimapur CJM on prosecution C.R. Case No. 01/2010	135	Hearing was fixed on 24.01.2012 but there was no Division Bench and the next date of hearing is yet to be fixed.