

**CASES PENDING IN SUPREME COURT OF INDIA**AS ON **31.10.2009****(Rs. in lakhs)**

<b>Sl. No.</b>	<b>Name of the party</b>	<b>Case No.</b>	<b>Amt. Invld.</b>	<b>Brief Facts</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	U.O.I. v/s M/s Dharampal Satyapal Ltd. and others	SLP No. 4131-34/2003	1864.79	Challenging the withdrawal of exemption granted to tobacco & tobacco products on the ground of promissory estoppels
2	U.O.I. v/s M/s Meghalaya Steel & Concrete Products Ltd.	W.A. No. 227/2003	17.27	Recovery of Central Excise duty with interest during the period from 14.07.99 to 29.03.2000
3	M/s Ganapati Rolling Mills Pvt. Ltd. v/s U.O.I.	SLP No. 4673/2007	No amount involved	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.
4.	M/s Pawan Ispat (Meghalaya) Pvt. Ltd. v/s U.O.I.	SLP No. 4668/2007	-do-	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.
5.	M/s Satyam Steels & Alloys (P) Ltd. v/s U.O.I.	SLP No. 4670/2007	-do-	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.
6.	M/s Shree Sai Megha Alloys Pvt. Ltd. v/s U.O.I.	SLP No. 4667/2007	-do-	Eligibility of exemption from the date of announcement of N.E. Exemption by the Govt.
7.	M/s Meghalaya Plywood v/s U.O.I.	Order under C.E. Ref. Case No. 2003 by Hon'ble Gauhati High Court. Order dated 07.02.2007	2.06	Under Rule 57 G of CE Rules, 1944 as amended by Notfn. No. 28/95 – CE (NT)

**Rs.1884.12 lakhs.**

**PENDENCY OF CASES IN VARIOUS HIGH COURTS (AS ON 30.9.2009 )**

(Rs. in lakhs)

SL. No.	NAME OF THE PARTY	CASE NO	AMT. INVOLVED	BRIEF FACTS
1.	M/s. DSL , Ghy and AGT	W.P.C. No.3122/09	No amount	Regarding withdrawal from the Escrow Accounts.
2.	M/s Woodcraft Products Ltd., Diphu	R.A. No. 3577/97 (In C.R. No. 1740/99)	6.03	This R.A. is filed for reconsideration of earlier common judgement dt. 31.07.95 in C.R. No. 1740/90 & Ors. Highlighting the point that judgement dt. 28.09.94 in C.R. No. 593/87 & Ors. (Sarda Plywood Ltd.) has been wrongly relied upon, as suggested by the Dep't. vide letter dt. 24.01.95, wherein the implication of Sec. 11A of CEA was not considered. But 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.
3	M/s Woodcraft Products Ltd., Jeypore	R.A. No. 3578/97 (In C.R. No. 1528/89)	26.08	This R.A. is filed for reconsideration of earlier common judgement dt. 31.07.95 in C.R. No. 1740/90 & Ors. Highlighting the point that judgement dt. 28.09.94 in C.R. No. 593/87 & Ors. (Sarda Plywood Ltd.) has been wrongly relied upon, as suggested by the Dep't. vide letter dt. 24.01.95, wherein the implication of Sec. 11A of CEA was not considered. But 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.
4	M/s Woodcraft Products Ltd., Diphu	C.Ex. R.A. No. 65/97	1.53	The assessee was availing a set off of duty on veneer in terms of Notfn. No. 201/79 dt. 04.06.79. This Notfn. was rescinded vide Notfn. No. 186/86 dt. 01.03.86, so there was no set off w.e.f. 01.03.86. But Notfn. No. 338/86 dt. 11.03.86 again gave benefit by way of credit of duty paid on input. But during 01.03.86 to 10.06.86 the assessee took a credit of Rs. 152960.00 and utilized subsequently the amount of Rs. 146268.00 during the said period. A.C. Jorhat, vide his order dt. 23.01.87 held the credit of Rs. 152960.00 as illegal and confirmed the demand of Rs. 146268.00. Being aggrieved the assessee filed appeal before Commr. (A), C.Ex., Kolkata who set aside, vide order dt. 25.05.87, the aforesaid A.C.'s order. Being aggrieved with the said order, the revenue filed appeal before CEGAT, Kolkata who rejected the Dep't.'s appeal vide order dt. 13.06.96. Being aggrieved with the Tribunal's decision the Dep't. filed reference application no. 45/96 before CEGAT. But CEGAT dismissed the R.A. filed by revenue vide order. Dt. 07.05.97. The Dep't. then filed this R.A. before H.C. challenging CEGAT's decision. Hon'ble Guwahati High Court vide their order dated 13.02.2002 have dismissed the R.A. in default as the term of the Sr. C.G.S.C. who has been representing the case has expired on 22.01.02. An application for restoration of C.Ex. reference No. 65/1997 by recalling the order dated 13.02.2002 dismissing the same for default was filed on 15.03.02.
5	Wood Craft Products, Jeypore, Diphu & Ledo	W.A. No. 331/2002	177.00	Commissioner, Central excise, Shillong's S.C.N. dt. 28.4.95 & dt. 16.6.95 under Sec. 11A for under valuation & evasion of duty on plywood to the assessee. The assessee challenged the S.C.N. by filing C.R. No. 3089/96 before the SCNs ordering to refund the amount of Rs. 1.77 Crores. Appeal filed against the said High Court's order dated 16.8.02
6	Satyam Steels & Alloys Ltd.	W.P( C) No.1391/02	21.85	Illegal in fixing the date of exemption 8/7/2000 instead of 16/1/98 Notf. No.32/99 & 14/2000
7	M/s Kaziranga Tea Manufacturers	W.P( C) No. 4437/03	49.59	Exemption of CE duty for 10 years (Notf. No.33/99 dtd.8/7/99)
8	M/s Wood Crafts Products	W.A. No. 352/03	177.00	Challenging the order dated 2.1.03 in R.P. No. 83/02 of C.R. No. 3089/96 ordering the Rev. to pay interest @ 12% on 1.77 Crores
9	K.D. Industries	W.P.© No. 82/2004	1.20	Arising out of Commr. (Appeals), Guwahati's order dt. 22.10.2003, where the appeal was dismissed on limitation
10	M/s Jaintia Alloys (P) Ltd	W.P© No. 4254/04	N.S	Challenging the Dep't.'s demand for payment of interest & penalty for delayed payment of duty for the period 1999-2000 under compound levy scheme.
11	M/s S.S.K Tea Co. Pvt. Ltd.	W.P© No. 7250/04	4.20	Against the Dep't.'s demand for payment of interest for delayed payment of duty.
12	M/s Kaziranga Tea Manufacturers	W.P© No. 7251/04	9.88	Against appropriation an amount of Rs.9,88,010.00 as interest from the total refund of Rs.10, 44,628.00
13	M/s Rungajaun T.E	W.P© No. 7059/04	9.27	Against the Dep't.'s demand for payment of outstanding duties along with interest.
14	M/s Bogidhola Tea Estate (M/s Raj Assam Agro (P) Ltd.)	W.A.© No. 142/05	17.76	The Hon'ble Guwahati 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

15	M/s Rungamtee Tea & Industries	W.P. © No. 412/2005	N.S.	Challenging the validity and legality of Sec. 157 of the Finance Act, 2003 levying Additional Duty of Excise and demand arising out of it.
16	M/s Matiz Metals (P) Ltd. & Ors.	1.W.P. © No. 27/2005 2. Bail Application No. 4(SH) of 2005 filed by S.K. Agarwal	N.S.	Being aggrieved by (i) Raids conducted on 21.06.04 by C.Ex. Officers (ii) Enquiry conducted by Shri H.K. Das, Supdt. (Audit), C.Ex. Shillong. (iii) Violation of principal of natural Justice (iv) Handing over the matter of enquiry pertaining to petition company to Directorate General of Central Excise & Intelligence, Mumbai (v) Summons dt. 16.8.04, 25.8.04 & 7.9.04 issued by Supdt. (Audit), C.Ex., Shillong u/s 14 of C.Ex. Act (vi) Summons dt. 23.11.04, 30.11.04, 13.12.04 & 28.01.05 by sr. I.O., Mumbai, Zonal Unit, DACE & I etc. the present appeal was filed
17	M/s Meghalaya Mineral Products	W.P. © No. 62/2005	N.S.	Education Cess imposed vide Sec. 91 & 93 of Chapter VI of Finance Act, 2004 (Sec. 81 & 83 of the Finance Bill, 2004) – whether these can be paid from Cenvat Credit account or not and if paid from Account Current (PLA), whether the same is refundable under Notfn. No. 32/99 CE & 33/99 CE.
18	M/s Meghalaya Steels Ltd.	W.P. © No. 61/2005	N.S.	-do-
19	M/s Meghalaya Ispat Ltd.	W.P. © No. 60/2005	Rs. 8.38	-do-
20	M/s. Bigstar G. Service Pvt. Ltd.	W.P.C. No.4183/09	No amount	The party is of Bombay and Kolkata. For carrying out its job they obtained S.Tax Registration from Silchar Service Tax Range. The Range office of Bombay Service Tax and Kolkata Service Tax Commrte. Issued demand notice to the party for payment of Service Tax. Silchar Div. was made one respondent only having no charges brought by the party.
21	Bhatter (Assam) Plantation & Spinning Mills Ltd.	W.P © No. 2515 / 2005	34.20	Vide letter C.No. V(18)/150/REF/SKKSS/CAN/03/3247 dated 17.10.2003, the ACCE, Nagaon rejected the claim petition for exemption under Notfn. NO. 32/99 CE dated 8.7.99 of the assessee due to the fact that the factory was in existence prior to 24.12.97 and 25% increase in installed capacity was not done. The assessee made an appeal to the Commr. (Appeal), Central Excise, Guwahati who set aside the order of the ACCE, Nagaon vide his Order-in-Appeal No. 54/CE(A)Ghy/04 dated 28.05.2004. Being aggrieved, the dept. filed appeal to the CESTAT, Kolkata (Circuit Bench, Shillong), who vide their order dated 20.1.05 under order No. M-26/A-81/KOL/2005, set aside the Order of the Commr. (Appeal) and remanded the case to Original Adjudication Authority for fresh decision after hearing the assessee. Being aggrieved with the CESTAT, Kolkata (Circuit Bench, Shillong)'s Order, assessee filed the present writ petition.
22	M/s Hindustan Paper Corporation Ltd., Panchgram, Cachar, Assam	W.P. © No. 359 / 06	14.17 + 28 (Education Cess) = 14.45	In the matter of order No. C.NO. CH-48/1/ADJ/2005/73447-49 dated 23.11.05 issued by the Additional Commissioner (P&V), whereby Central Excise duty amounting to Rs. 13,16,512/- and Rs. 28,330/- as Education Cess was demanded from the Petitioner, in terms of Section 11A of the Central Excise Act, 1944 and recovery of interest in terms of Section 11AB of the Central Excise Act, 1944 read with Rule 8 of Central Excise Rules, 2002
23	M/s Nagaland Beverages (P) Ltd., Dimapur, Nagaland	W.P. © No. 14 of 2006	18.15	Challenging Notfn. No. 33 / 99 – CE dated 8.7.99 for refund of Excise duty
24	M/s Pabhojan Tea Estate	W.P. © No. 1930 / 06	6.96 (Interest) 1.67 (Education Cess) + <hr/> Total = 8.63	Arbitrary and illegal demand of Rs. 6,96,000/- as interest on delayed payment 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
25	Shri Ziauddin Ahmed, Prop. Of M/s Seconee Tea Estate, P.O. Jaklabandha, Dist.- Nagaon, Assam –Vs- U.O.I. & Ors.	W.P.© No.3358/2006	Rs. 3.79 Lakhs	Seeking to recover an absurd amount of Rs.3.79 Lakhs as interest for delay payment of additional duty of Excise of Rs.1/- per Kg imposed by Sec.157 of the Finance act,2003 and cess payable under sec.25 of the Tea Act,1953 (The Act) on the petitioner which is exuberant.
26	Commissioner of Central Excise –Vs- M/s G.T.C. Industries Ltd.	In C.E. Ref. No.1(SH)/2006 to 17(SH)/2006 with Misc Case No.14(SH)/2006 to 31(SH)/2006	Rs.18.24 Lakhs Plus Total penalty - 3 - -Rs.23.02	Appeal filed under sec.35G of C.E. Act,44 against CESTAT order No.-A-327-434-CALL/2005 dated 28-04-05 in the matter of M/s GTC Industries & Ors.
27	M/s RDB Industries, Kolkata v/s U.O.I. & Ors. pending in	W.P.C. No. 2593 (W) of 2007 (in	881.44	Challenging the demand notice dated 24.01.2007 passed by the Assistant Commissioner, Kolkata – III. Commissionerate,

	Kolkata H.C.	Kolkata High Court)		seeking recovery of an amount of Rs. 8.81 Crores on the basis of the report received from Deputy Commissioner, Central Excise, Silchar.
28	M/s Jallan Golaghat Tea Estate v/s U.O.I.	W.P.C. No. 3157/07	11.88	Exemption of AED on tea under Notfn. No. 33/99 and 42/03
29	M/s Meghalaya Plywood Ltd.	W.P.C. No. 55/2007(SH)	7.15	Non-payment of Govt. dues.
30	M/s Bissesswarlal Mannalal & Co. v/s U.O.I.	W.P.C. No. 3586/07	2.51	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 28.01.2004.
31	M/s DSL, GAU & AGT	CE Ref. No. 1/08 filed by the party	1926.91	Under Section 151 of Finance Act, 2003
32	M/s DSL, GAU & AGT	W.P.C. No. 591/08 filed by party reg. withdrawal from Escrow Account	2429.92	Issue under Notfn. No. 69/03 - CE and Notfn. No. 08/04 - CE as amended by Notfn. No. 28/04 - CE. AIO in consolidated 591/08 filed on 27.7.2009.
33	M/s DSL, GAU & AGT	Misc. Case No. 1048/08 reg. demand as per non-issue of investment certificate by I.A.C.	50.31	Notfn. No. 08/04 - CE as amended by Notfn. No. 28/04 - CE
34	M/s Dharampal and Satyapal Ltd. filed by the party	Ce Ref filing Sl. No. 84910/07 filed against the CESTAT Order No. S-121/A-40/KOL/07 dated 01.02.2007 and A-28/KOL/07 dated 29/01.07	61.77 + 61.77 (Penalty)	The issue relates to availability of credit of BED for discharging liability of education Cess on the final products cleared by availing exemption under Notification No. 32/99 - CE dated 08.07.1999 and whether Cenvat Credit availed from Basic Excise duty paid for input can be utilized for payment of Education Cess
35	M/s Dharampal and Satyapal Ltd. filed by the party	CE Ref No. 2/08	43.42 + 43.42	-do-
36	M/s Shyam Century Ferrous Ltd.	WPC No. 123(SH)/08	N.S.	Party challenged the legality and validity of the Notification No. 17/2008 - CE dated 27.03.08
37	M/s Cement Manufacturing Co. Ltd.	WPC No. 124/08	-do-	Party challenged the legality and validity of the Notification No. 18/2008 - CE dated 27.03.08
38	M/s Megha Technical and Engineers Pvt. Ltd.	WPC No. 126/08	-do-	Party challenged the legality and validity of the Notification No. 20/2008 - CE dated 27.03.08
39	M/s Meghalaya Cements Ltd.	WPC No. 133(SH)/08 & Misc. Case No. 227(SH)/08	-do-	Party challenged the legality and validity of the Notification No. 18/2008 - CE dated 27.03.08
40	M/s Dharampal Satyapal Ltd. & Ors. v/s UOI & Ors.	WPC No. 2718/2008	N.A.	Notfn. Nos. 17/08-CE, 18/08-CE and 20/08-CE along with Notfn. Nos. 31/08-CE, 32/08-CE and 38/08-CE issued by the Ministry of Finance, Govt. of India
41	M/s Dharampal Satyapal Ltd. & Ors. v/s UOI & Ors.	WPC No. 2814/2008	N.A.	Validity of Trade Notice (Tech) No. 14/2004-CE GL No. 09/04 dated 05.03.04 and Trade Notice No. 05/06-CE dated 27.3.06 issued by the Commr., CE, containing certain guidelines given by the Investment Appraisal Committee which are contrary to the Notfn. Nos. 69/03. 08/04 and 28/04 & Validity of the Minutes of Meeting of the so-called Investment Appraisal Committee dated 18.8.04 to 25.3.08
42	M/s. Forbes Auamall Ltd.	WPC 5429/08	NA	Challenging Notfn. No.17/08, 18/20/08 dt.27.3.08 and Notification dated 10.6.2008
43	M/s.New Tobacco Co. Ltd.	C.EX. Appeal No.3/2008 (Misc..case 3455/08)	NA	Against CESTAT Order No.S-780/A-957/Kol/2008 dt.24.9.2008 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 30.6.06 which was not allowed.
44.	M/s. DSL, Agartala	WPC 210/08	NA	Notfn. No. 17/08 dt. 27.3.2008
45	M/s. Borgohain Tea Co Ltd.	Com Petition No.01/08	NA	Winding up of company
46.	M/s. DSL, Agt. , Ghy (CLTD)	CE Appeal No.1/08	864.38	Filed by Deptt against CESTAT order No. 214-219/Kol/08 dt. 13.2.2008. transfer of amount from Escrow to CLTD.
47.	M/s. DSL , AGT/GHY	CE. Appeal No.2/08	213.70	Question of Law.
48	M/s.. Hindustan Coca-cola Beverages Ltd.	W.A.No.435/06 in WPC No.4528/03	NA	Review petition filed against imposition of 10% interest.
49	DEPTT. Vs. Vinay Cements Ltd & ors.	W.A. No.243/09	N.A.	Appeal filed by the Deptt. against the common Order dated 24.6.2009 in W.P.C. No.1707/08 and other similar cases wherein the issuance of notifications dated 27.3.2008 and 10.6.2008 held illegal and quashed.
50	M/s. Bulland Cements Pvt. Ltd.	WPC No.3387/09	NA.	Challenging Notification dated 27.3.08 and 10.6.2008