



विधि कार्य निदेशालय, केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

DIRECTORATE OF LEGAL AFFAIRS, CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

चतुर्थ तल, राजेन्द्र भवन, 210 दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110002

4<sup>TH</sup> FLOOR, RAJENDRA BHAWAN, 210, DEEN DAYAL UPADHYAY MARG, NEW DELHI-110002

Email-dla-rev@nic.in

Phone-011-23219075

Fax-2329073

To

1. The Principal Chief Commissioner of Central Goods & Services Tax Zone, Chennai 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034
2. The Principal Chief Commissioner of Central Goods & Services Tax Zone, Delhi C. R. Building, I. P. Estate, New Delhi-110109
3. The Pr. Chief Commissioner of Central Goods & Services Tax Zone, Bengaluru C. R. Building, Queen's Road, Bengaluru-560001
4. The Chief Commissioner, CGST Hyderabad, GST Bhavan, Lal Bahadur Stadium Road, Basheerbagh, Hyderabad - 500004.
5. The Chief Commissioner of Customs, Zone Chennai Custom House, 60, Rajaji Salai, Chennai
6. The Chief Commissioner of Central Goods & Services Tax Zone, Bhopal 35-C, GST Bhawan, Administrative Area, Arera Hills, Bhopal- 462011 (M.P.)
7. The Chief Commissioner of Central Goods & Services Tax Zone, Chandigarh Central Revenue Building, Plot No. 19, Sector-17-C, Chandigarh-160017
8. The Principal Commissioner of Customs, Ahmedabad 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad-380009
9. The Commissioner of Central Goods & Services Tax (Appeals), Jammu Ob-32, Rail Head Complex, Bahu Plaza, Jammu-180012
10. The Commissioner Of Customs (Export), Zone-I, Mumbai New Custom House, Ballard Estate, Mumbai-400001
11. The Commissioner of Central Goods & Services Tax, Nashik Plot No. 155, Sector-P-34, Nh, Jaishtha & Vaishakh, Cidco, Nashik-422008
12. The Commissioner of Customs, Mangaluru New Customs House, Panambur, Mangaluru-575010
13. The Commissioner of Customs, Mangaluru New Customs House, Panambur, Mangaluru-575010

Sir/Madam,

DLA/SMC/MISC/4/2022-SMC-O/o COMMR-DLA-DELHI  
Subject: SAADHIT: Filing of early hearing applications in the Hon'ble Supreme  
Court in old cases - reg.  
1/1484765

It has been observed that some departmental appeals are pending in the Hon'ble Supreme Court for very long time. Twenty (20) such oldest appeals have been shortlisted for filing of early hearing applications as a SAADHIT target. A shortlisted list of such cases is enclosed.

It is therefore requested to examine the cases pertaining to your office to identify if the issue/stakes involved call for urgent hearing or not.

A report may please be sent to this office accordingly.

Encl.: As above.

Signed by

Arvinder Singh Ranga

Yours faithfully,

Date: 18-10-2023 12:15:33

(Arvinder Singh Ranga)  
Principal Commissioner

OIC

Issued on  
19/10/23

## LIST OF CASES FOR EARLY HEARING

S.NO.	COMMISSIONERATE	CA D NO.	CA / SLP NO./YEAR	PETITIONER	RESPONDENT	ISUUE INVOLVED
1	AHMEDABAD CUSTOMS	CA NO. D36681/2010	CA NO. 311-317/2011	CC, AHMEDABAD	M/S. MANGALAM ALLOYS LTD.	Whether the 'stainless steel scrap' is liable to concessional rate of basic duty @5% under sr. No. 202 of notification no. 21/2002 dt. 01.02.2002 as amended or whether the same is exempted from basic customs duty under sr. No. 200 of notification no. 21.2002-cus dt. 01.03.2002 as amended.
2	SURAT-II	CA NO. D26895/2009	CA NO. 7564-7565/2009	CCE-II, SURAT	M/S. BHAGAT EXPORT	Whether benefit of notification no. 53/97-cus is applicable or otherwise.
3	BANGALORE	DIARY NO. 39269/2010	C.A. No. 008684 / 2011 SLP(C) NO. 2075/2011 CC NO. 19897/2010	CC, BANGALORE	M/S. MD. YASEEN	Illegal importation of car violating the conditions laid down under Public Notice No.3(PN)97/2002
4	CHANDIGARH	CA NO. D18711/2010	CA NO. 6360-6362/2010	CCE, CHANDIGARH	M/S SWARAJ MAZDA LTD.	Assessee are manufacture of charges for motor vehicles of tariff
5	HYDERABAD	CA NO. D23578/2009		CCE. HYDERABAD	M/S. SOMA ENTERPRISES LTD.	Whether service provided by the assessee falls under commercial and industrial construction service
6	HYDERABAD	CA NO. D26893/2009	C.A. No. 000409 - 000412 / 2010	CC&CE, HYDERABAD	M/S. BHARAT HEAVY ELECTRICALS LTD.	Indirect taxes matters - appeals u/s 35I of central excise and salt act, 1944 whether goods cleared by bhel with clarification as turbo generator set in ckd condition or parts of turbo generator?
7	HYDERABAD-II	CA NO. D39652/2010	C.A. No. 000906 - 000907 / 2011	CCE, HYDERABAD-II	M/S. CRYSTAL DOT SCAN P. LTD.	Rejection of transaction value and re-determining the same by resorting to residual method.
8	HYDERABAD-IV	CA NO. D17685/2010	C.A. No. 006499 - 006501 / 2010	CC&CE, HYD	M/S. MEGHAMANI ORGANICS LTD. & ANR	Indirect taxes matters - appeals u/s 130e of customs act 1962
9	CHENNAI-III	D.NO 23943/2009	CA NO. 406/2010	CC, CHENNAI-III	M/S. YASHAVI ENTERPRISES	Import of polyester fabrics availing benefit of exemption under DFIA scheme, undervaluation of furnitures and lighting fixtures
10	CHENNAI CUSTOMS (IMPORT) SEAPORT	DIARY NO. 5501/2010	C.A. No. 004835 / 2011 SLP(C) NO. 8959/2010 CC. NO. 3349/2010	CC, CHENNAI	M/S. GODAVARI DRUGS	Whether high court was correct in upholding the tribunal order that goods are not liable to confiscation, since duty as demanded has been paid. Decl fraud-diversion of raw materials
11	COIMBATORE	CA NO. D34108/2010	C.A. No. 010158 / 2010	CCE, COIMBATORE	M/S. L.G. BALKRISHNAN & BROS LTD.	Classification of Service under IP/ Service category (effective from 10.09.2004) or Consulting Engineer Service category (effective prior 10.09.2004)
12	DELHI-III PANCHKULA	CA NO. D16352/2010	C.A. No. 007282 / 2010	CCE PUNCHKULA	M/S. SPECIAL MACHINES, KARNAL	Violation of SSI exemption provisions
13	DELHI-IV	DIARY NO. 40644/2010	C.A. No. 010433 / 2011 SLP(C) NO. 2950/2011 CC NO. 5563/2011	CCE, DELHI-IV	M/S. ESCORTS LTD. (TRACTOR DIVN.)	"Whether the party manufacturing exempted product, namely tractor of capacity less than 1800 cc was entitled to exemption from payment of excise duty on goods, which were manufactured by them for captive consumption for exclusive use in manufacture of exempted tractors, when it opted to pay an amount equal to 8% of the value of exempted goods in terms of the then modvat rules.?
14	UJJAIN	CA NO. D7992/2010	CA NO.4693-4694/2010	CCE, INDORE	M/S. BAJAJ TEMPO LTD.	Whether benefit of exemption mater with 5/99 or 5/98
15	UJJAIN	DIARY NO.30892/2010	SLP(C) NO. 31003/2010 CC NO. 15905/2010	CCE, INDORE	M/S. NATIONAL STEEL & AGRO INDUSTRIES LTD.	Misclassification
16	JAMMU CENTRAL EXCISE	CA NO.6697/2009	SLP(C) NO. 31298/2008 CC NO. 16525/2008	CC&CE	M/S. BHARAT BOX FACTORY (P) LTD	Whether education cess levied and collected under sec 91 of finance act 2004 can be considered as a duty of excise for the purpose of grant of refund in cash
17	MUMBAI, (EXPORT)	DIARY NO. 7834/2010	C.A. No. 001538 / 2011 SLP(C) NO.18188/2010 CC NO. 6165/2010	CC, MUMBAI, (EXPORT)	M/S. GEM NUTS AND PRODUCTS EXPORTS CO.	Whether high court was correct in holding that earnest money received before passing of adjudication order, by the respondent from the purchaser out of drawback amount obtained fraudulently, would not fall under rule 4 of customs
18	NASHIK	CA NO. D39362/2010	CA NO. 1400-1406/2011	CCE, NASHIK	M/S. GOEL AIR SHRINK (I) LTD. & ORS. ETC.	Whether section 113(d) is contravened by filing shipping bills under claim of depb, by overinvoicing the goods.
19	MANGALORE CUSTOMS	CA NO.D10202/2010	CA NO. 4511/2010	CCE, MANGALORE	M/S. PURE CHEMICAL LTD.	Indirect taxes matters - appeals u/s 35I of central excise and salt act, 1944 . Classification of the imported item- exxsol hexane rd.
20	PUNJAB	DIARY NO. 15370/2010	CA NO. 68/2012 SLP(C) NO. 21838/2010 CC NO. 9344/2010	CCE., PUNJAB	M/S. NESTLE INDIA LIMITED GURGAON	Whether credit is available on the inputs (r.f.o.) used as input for generation of steam used in manufacture of dutiable as well as exempted goods and when assessee was not maintaining any separate account of said inputs used in the manufacture of exempted goods.