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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : I.A.(Civil)/542/2026

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX (NOW THE PRINCIPAL COMMISSIONER)
CGST AND CENTRAL EXCISE
5TH FLOOR
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GUWAHATI-781001

VERSUS

M/S BRAHMAPUTRA CARBON LTD.
INDUSTRIAL ESTATE
NEW BONGAIGAON
BONGAIGAON-783380
ASSAM

Advocate for : MR. S C KEYAL
Advocate for : appearing for M/S BRAHMAPUTRA CARBON LTD.

Linked Case : C.Ex.App./2/2026

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX (NOW THE PRINCIPAL COMMISSIONER)
CGST AND CENTRAL EXCISE, 5TH FLOOR, GST BHAWAN, KEDAR ROAD, FANCY BAZAR, GUWAHATI-781001

VERSUS

M/S BRAHMAPUTRA CARBON LTD.
INDUSTRIAL ESTATE, NEW BONGAIGAON, BONGAIGAON-783380, ASSAM

Advocate for the Petitioner : MR. S C KEYAL, KAUSHIK JAIN

Advocate for the Respondent : ,

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MR. JUSTICE NCHUMBEMO MOZHUI

ORDER

Date : 27.11.2026
(M. Zothankhuma, J)

1. Mr. K. Jain, learned counsel appears for the appellant. No one appears for the respondent.

2. This Court, vide order dated 06.11.2026 passed in the main appeal, had held that service of notice was deemed to be complete against the respondent.

3. The case of the applicant is that the respondent's challenge to the Notifications dated 27.03.2008 and 10.06.2008, resulting in modification in the area based exemption scheme available under the earlier Notification dated 08.07.1999, having been dismissed, only the amount of refund of excise duty paid on the actual manufacturing process of the goods, needed to be refunded.

4. Accordingly, the impugned order passed in Final Order No.75714/2025 passed on 17.03.2025 by CESTAT, Kolkata had to be set aside,

as the same had been passed in pursuance to the interim order which had merged into the final order passed by the Hon'ble Supreme Court in the case of ***Union of India & Another Vs. M/s V.V.F Limited & Another,*** Civil Appeal Nos. 2256–2263 of 2020 (Arising out of SLP (Civil) Nos.28194–28201/2010), decided on 22.04.2020.

5. On considering the above order passed by the Hon'ble Supreme Court on 22.04.2020 Civil Appeal Nos. 2256–2263 of 2020 (Arising out of SLP (Civil) Nos.28194–28201/2010), the operation of the impugned order dated 17.03.2025 passed by the Hon'ble CESTAT, Kolkata in Excise Appeal No.75588/2015 is stayed till final disposal of the appeal.

6. I.A. is accordingly disposed of.

JUDGE **JUDGE**

Comparing Assistant