

HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR

D.B. Central/excise Appeal No. 5/2022

Union Of India Through The Commissioner

----Appellant

Versus

Hindusthan Zinc Ltd

----Respondent

Connected With

D.B. Central/excise Appeal No. 4/2022

Union Of India

----Appellant

Versus

M/s. Hindustan Zinc Limited, Zawar Mines

----Respondent

D.B. Central/excise Appeal No. 6/2022

Union Of India Through The Commissioner, Cgst

----Appellant

Versus

M/s. Hindustan Zinc Limited

----Respondent

D.B. Central/excise Appeal No. 7/2022

Union Of India Through The Commissioner

----Appellant

Versus

M/s. Hindustan Zinc Limited

----Respondent

D.B. Central/excise Appeal No. 8/2022

Union Of India

----Appellant

Versus

M/s. Hindustan Zinc Limited

----Respondent

For Appellant(s)	:	Mr. Ankur Mathur.
For Respondent(s)	:	Mr. Aditya Singhi.

HON'BLE THE CHIEF JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE VINIT KUMAR MATHUR

Order

10/08/2023

Heard.

The appeals are admitted. Following substantial question of law is framed:-

Whether the additional duty of Customs paid @ 1%/ 2% was not the duty of the excise as specified under the Central Excise Tariff Act, 1985 and whether Cenvat credit of additional duty of customs paid under the Customs Notification No. 12/2012-Cus dated March, 17, 2022, as amended, is admissible to the assessee."

Issue notice.

Mr. Aditya Singhi puts in appearance on behalf of the respondents. Copy of appeals be supplied to learned counsel for the respondents during the course of the day.

List on 13th September, 2023 alongwith D.B. Central/Excise Appeal No.3/2021.

A copy of this order be placed in all the connected files.

(VINIT KUMAR MATHUR),J (AUGUSTINE GEORGE MASIH),CJ