IN THE HIGH COURT OF ORISSA AT CUTTACK

CEREF No. 1 of 2006

M/s. OCL India Limited and Another	....	***Appellant***
		Mr. S.P. Sarangi, Advocate
-versus-		
Commissioner of Central Excise and Customs, Bhubaneswar II Division	....	***Respondent***
		Mr. A.P. Das, Advocate

CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S.K. PANIGRAHI

ORDER
26.07.2022

Order No.

04. 1. It is pointed out by Mr. Sarangi, learned counsel for the Appellant that the impugned order of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Eastern Bench, Kolkata dated 1st June, 2005 proceeded on the basis of the correctness of the judgment of the Supreme Court of India in ***CCE v. J.K. Udaipur Udyog Limited (2004) 7 SCC 344*** which had in turn held that the earlier decision in ***Jaypee Rewa Cement v. CCC (2001) 8 SCC 586*** did not apply to the CENVAT Rules.

2. By a subsequent judgment in ***Vikarm Cement v. Commissioner of Central Excise, Indore (2006) 2 SCC 351*** a larger Bench of three Judges of the Supreme Court has overruled the decision in ***CCA v. J.K. Udaipur Udyog Ltd.*** *(supra).*

3. On the short point, the impugned order of the CESTAT is hereby set aside. The reference petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S.K. Panigrahi)
Judge

S.K. Jena/Secy.