IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos.E/54/2011, 2697/2012 & 55599/2013-EX[DB]

(Arising out of Orders-in-Appeal Nos. 236-CE/MRT-I/2010-11 dated 30/03/2010 (in Appeal No.E/54/2011), 135-CE/MRT-I/2012 dated 30/05/2012 (in Appeal No.E/2697/2012) & 305-CE/MRT-I/2012 dated 28/09/2012 (in Appeal No.E/55599/2013) all passed by Commissioner of Central Excise & Customs (Appeals), Meerut-I)

Commissioner of Central Excise & S.T., Meerut-I **Appellant** (s)

Vs.

M/s Indian Herbs Research & Supply Co. Ltd. **Respondent** (s)

Appearance:

Shri Rajeev Ranjan, Additional Commissioner (AR) for Appellant (s)
Shri Aalok Arora, Advocate for Respondent (s)

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 26/06/2018
Date of Decision : 26/06/2018

FINAL ORDER NOs-71249-71251/2018

Per: Archana Wadhwa

The three appeals stand filed by revenue and are being disposed of through a common order, as the issue in all of them is same.

2. The impugned order Commissioner (Appeals) has set aside the order of Original Adjudicating Authority vide which the various discounts were not allowed as deductions from

the assessable value of the goods. The discounts and taxes were not being allowed as deductions from the assessable value on the ground that duty has already been paid at the time of clearance from the factory. The Appellate Authority has held that the assessment were provisional and were being finalized at the end of year; that all the discounts offered by the assessee were being paid to the dealers/consignment agency etc. thus reducing the transaction value.

3. Both sides agree that the earlier appeal of the revenue against the same respondents, involving the same issue stands rejected by the Tribunal reported as Commissioner of Central Excise, Meerut Vs Indian Herbs Research and Supply Co Ltd. 2014 (308) ELT 172 (Tri.-Del.).

4. By following the same, we reject these appeals of revenue also.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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