CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 30/12/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **A/71183/2016-EX[DB]** dated **30/11/2016**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **35-C(1)** of the **Central Excise and Salt Act, 1944.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/70772/2016	**VEWVOX SYSTEMS** C/O H.S. DHILLON,F-107,SECTOR-8 NOIDA,UP 201301
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA,UTTAR PRADESH- 201307

Copy To

3Advocate(s) / Consultant(s):

B. R. TRIPATHI
A-23/90, RAJA WADI CHS,
CHITRANJAN NAGAR, GHAT
KOPAR (E), MUMBAI,
MAHARASHTRA
400077

4Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082
13 M/S Knowledge Processing Pvt. ltd (taxmanagementindia com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032
14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

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

APPEAL No. E/70772/2016-EX[DB]

(Arising out of Order-in-Original No. 27-28/Commr./Noida-I/2015-16 dated 13/11/2015 passed by Commissioner of Central Excise, Noida-I)

M/s Vewvox Systems — **Appellant**

Vs.

Commissioner of Customs, Central Excise & Service Tax, Noida-I — **Respondent**

Appearance:

Shri B. R. Tripathi, Advocate, — for Appellant
Shri T. K. Sikdar, Assistant Commissioner (AR), — for Respondent

CORAM:

Hon'ble Shri Justice Dr. Satish Chandra, President
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 30/11/2016
Date of Pronouncement: 29/12/2016

FINAL ORDER NO. 71183/2016..........

Per: Anil G. Shakkarwar

The present appeal is filed by the appellant, M/s Vewvox Systems, against the Order-in-Original No. 27-28/Commr./Noida-I/2015-16 dated 13/11/2015 passed by Commissioner of Central Excise, Noida-I.

2. The brief facts of the case are that the appellants were engaged in manufacturing of Black & White Television as well as Colour Television (CTV) sets, falling under Chapter Sub-heading No. 8528.00 of Schedule to the Central Excise Tariff Act, 1985. A team of Central Excise Officers had inspected

appellants manufacturing premises on 31/12/2002. On scrutiny of documents and records, it appeared to Revenue that the appellant cleared the complete kit of Colour Television Sets in SKD condition to their job workers of OEMs in kit form. It appeared to Revenue that by resorting to classifying the said goods as parts of TV Sets classifiable under Sub-heading No. 8529.00 of Schedule to the Central Excise Tariff Act, 1985, the appellant evaded Central Excise duty. Therefore, two Show Cause Notices were issued to the appellant, one under C. No. 20-Misc/Vewvox/R-17/N-111/97/Pt dated 16/12/2003 & another C. No. V(15)Adj/Noida/Vewvox/72/04/19924 dated 08/11/2004, demanding differential duty of Rs.61,94,455/- & 46,68,578/- respectively under Section 11A along with interest as chargeable under Section 11AB of Central Excise Act, 1944. The said Show Cause Notices were adjudicated through Order-in-Original No. 13-14/Commr./Noida/2005 dated 24/02/2005 wherein demand of duty amounting to Rs.90,67,968/- was dropped and demand of Rs.17,95,065/- was confirmed. Aggrieved by the said Order-in-Original appellant has preferred appeal before this Tribunal. This Tribunal vide its Final Order No. A/57508-57530/2013-EX[DB] dated 07/08/2013 remanded the matter back to the Original Authority with a direction for afresh adjudication in the light of declaration of law by Hon'ble Supreme Court in the case of Salora International Ltd. *Versus* Commissioner of

Central Excise, New Delhi reported at 2012 (284) E.L.T. (S.C.). Following the above stated direction of this Tribunal the Original Authority adjudicated the matter and passed Order-in-Original No. 27-28/Commr./Noida-I/2015-16 dated 13/11/2015, which is the impugned order. Through the said order the Original Authority confirmed the demand of Rs.61,94,455/- & 46,68,578/- and order the appellant to pay interest and imposed penalty of Rs. 61,94,455/- & 46,68,578/- under Section 11AC of Central Excise Act, 1944 read with Rule 25 of Central Excise Rules, 2002. Aggrieved by the said order the appellant has preferred this appeal before this Tribunal.

3. The ld. Counsel for the appellant, Shri B. R. Tripathi, has submitted that the ratio of Supreme Court ruling in the case of Salora International Ltd. (Supra) is not applicable in their case and their case is covered by another ruling i.e. Commissioner of Customs, New Delhi *Versus* Sony India Ltd. reported at 2008 (231) E.L.T. 385 (S.C.) and he prayed to allow the appeal.

4. The ld. D. R. for the respondent, Shri T.K. Sikdar, has supported the impugned Order-in-Original.

5. We find from the impugned Order-in-Original that the appellant had made similar pleas before the Original Authority and Original Authority has rejected the plea that their case is to be decided in terms of ruling in the case of Commissioner of Customs, New Delhi *Versus* Sony India Ltd.

reported at 2008 (231) E.L.T. 385 (S.C.). We find that the said case law in the case of Sony India Ltd. (Supra) was considered and distinguished by the Hon'ble Supreme Court through their ruling the case of Salora International Ltd. (Supra), we also find that this Tribunal had directed the Original Authority to proceed for De-novo Adjudication in appellant's case with reference to the law laid down by Hon'ble Supreme Court in the case of Salora International Ltd. (Supra). We do not find any ground advanced by the appellant indicating that the Original Authority has deviated from the direction given by ~~the~~ this Tribunal to him for De-novo Adjudication. Therefore, we do not find any reason to interfere with the impugned order. Therefore, we do not find any merit in the appeal filed by appellant. We, therefore, dismiss the appeal filed by the appellant.

(Order pronounced in the open Court on...29/12/2016......)

Sd/-
(Justice Dr. Satish Chandra)
President

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Ansari

प्रमाणित प्रति / Certified True Copy
6.1.17
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001