FAX : 0532-2400149

REGISTERED / AD

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

To

Dated: 03/08/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70725/2017-EX[DB] dated 29/06/2017

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/1221/2008	CCE, LUCKNOW 7-A, Ashok Marg, Lucknow.
		Name and Address of Respondent
2		CLASSIC POLYTUBES (P) LTD Bindki Road, Chaudagra, Distt-Fatehpur(UP),,

Copy To

3Advocate(s) / Consultant(s):

Hit Chawla (CA)
R - 163, IInd Floor,
Greater Kailash - 1,
New Delhi,
Delhi
110048

4 Bar 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/1221/2008-EX[DB]

(Arising out of Order-in-Appeal No. : 33-CE/LKO/2008 dated 29/02/2008 passed by Commissioner (Appeals), Central Excise & Service Tax, Lucknow)

C. C. E. Lucknow — **Appellant**

Vs.

Classic Polytubes(P) Ltd. — **Respondent**

Appearance:

Shri Gyanendra Kumar Tripathi (Asstt. Commissioner)AR — for Appellant
Shri Hit Chawla (CA) — for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 29/06/2017
Date of Decision : 29/06/2017

FINAL ORDER NO: 70725/2017.........

Per: Anil Choudhary

Heard the parties. Issue as submitted by the Revenue is whether freight charges are includible in the assessable value.

2. It is admitted fact that the appellant have sold goods on the basis of factory gate price and further they have as per the agreement with the buyer to deliver the goods, have arranged for the transportation and charged the freight separately in the invoices. Under these circumstances we

find that the Learned Commissioner have rightly allowed the appeal holding that freight charges are not includible in the assessable value under Section 4(1)(a) of Central Excise Act. Further we find from the fact on records that it is not the case of Revenue that the appellant had received any surplus on account of transportation. Accordingly, we find no merits in the appeal of Revenue and the same is dismissed.

(Dictated & Pronounced in Court)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-
(ANIL CHOUDHARY)
Member(JUDICIAL)

Lks

प्रमाणित प्रति/Certified True Copy
10/08/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

Asstt. Registrar