

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
SOUTH ZONAL BENCH  
CHENNAI**

**Appeal No.E/40040/2013**

[Arising out of Order-in-Appeal No.263/2012 dt. 25.09.2012 passed by  
Commissioner of Central Excise (appeals), Tiruchirapalli]

A.R.S. & Co.

Appellant

Versus

Commissioner of GST & ST  
Tiruchirapalli

Respondent

Appearance :

Shri J. Shankarraman, Advocate  
For the Appellant

Ms.T. Usha devi, DC (AR)  
For the Respondent

**CORAM :**

**Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)**  
**Hon'ble Shri P. Dinesha, Member (Judicial)**

Date of hearing / decision : 11.12.2018

**FINAL ORDER No. 43090 / 2018**

**Per Shri Madhu Mohan Damodhar**

After hearing both sides, we find that the identical issue in respect of the very same assessee concerning assessment of goods whether under Section 4 or 4A of the Central Excise Act, 1944, has been addressed by this Tribunal vide Final Order No.41961/2017 dt. 29.08.2017 as under :

“The issue involved in the appeal is whether the assessment of Scented Suprari is to be made under section 4A of Central Excise Act, 1944 on MRP declared on the multi-piece packages or under section 4 of the said Act.

2. At the time of hearing, learned counsel Shri S. Shankar Raman appearing for the appellant submitted that the issue whether process of crushing of betel nuts amounts to manufacture has been considered by Hon’ble Apex Court in the appellant’s own case and held that the process does not amount to manufacture. The very issue has been considered by the Hon’ble Supreme Court in the case of Crane Betel Nut Works Vs Commissioner of Customs & Central Excise, Tirupathi reported in 2007 (210) E.L.T.171 (S.C.). Since the process does not amount to manufacture, the question of paying excise duty does not arise and the issue whether section 4 or section 4A has to be applied for arriving at the assessable value has no relevance.

3. The learned Authorised Representative Shri R. Subramaniyan reiterated the findings in the impugned order.

3. Heard both sides.

4. In the appellant’s own case reported in 2015 (324) E.L.T. 30 (S.C.), the Hon’ble Supreme Court had held that the process of crushing of betel nuts into smaller pieces and sweetening the same with essential/non-essential oils, menthol, sweetening agents etc., does not amount to manufacture. Therefore, the issue whether section 4 or 4A has to be applied for arriving at the assessable value has no relevance for consideration in this appeal. The impugned order is set aside.”

2. Following the same, we have no reason to deviate from the ratio already set down as aforesaid. The Revenue has also not cited any new facts or developments necessitating a different view. In the circumstances, in this case also, the impugned order requires to be set aside, which we hereby do. Appeal is therefore is allowed with consequential benefits, if any, as per law.

(dictated and pronounced in court)

**(P. Dinesha)**  
**Member (Judicial)**

**(Madhu Mohan Damodhar)**  
**Member (Technical)**

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