IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

E/00154/2007

[Arising out of Order-in-Appeal No.86/2006 (M-I), dated 21.11.2006 passed by the Commissioner of Central Excise (Appeals), Chennai]

COMMISSIONER OF CENTRAL EXCISE, CHENNAI-I   APPELLANT

Versus

M/s. CASTROL INDIA LTD.   RESPONDENT

<u>Appearance</u>:

For the Appellant   Shri S. Nagalingam, AC (AR)
For the Respondent   None

<u>CORAM:</u>

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **23-03-2017**

FINAL ORDER NO. 40585/2017

Per D.N. Panda:

None present for the respondent.

2. Revenue says that transit insurance upto depot should be included in assessable value and that has been settled law in the case of *Prabhat Zarda Factory Ltd. Vs Commissioner of Central Excise* reported in *2002 (148) E.L.T. 497 (S.C.)* reported in *2002 (146) E.L.T. 497 (S.C.)*.

3. We fully agree with the Revenue and direct the authority that he shall follow the laid down procedure in the aforesaid citation and carry out the re-adjudication as has been directed by the learned Commissioner (Appeals) for re-adjudication.

(Dictated and pronounced in open court)

03/04/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

3/4/2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr

Customs, Excise & Service Tax Appellate Tribunal

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