

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

E/573 to 576/2007

(Arising out of Order-in-Appeal Nos.45 to 48/2007 (M IV) dated 29.4.2007 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s. Arullagam Pharmaceuticals Pvt. Ltd.

M/s. Prizm Remedies Pvt. Ltd.

M/s. GM Lakshmi Ramalingam

M/s. NSM Agencies

Appellants

Vs.

CCE, Chennai - IV

Respondent

Appearance

Shri M. Karthikeyan, Advocate for the Appellant

Shri K.P. Muralidharan, AC (AR) for the Respondent

CORAM

Hon'ble Shri D.N. Panda, Judicial Member

Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of Hearing / Decision: 14.03.2017

Final Order Nos. 40503-40506/2017

Per D.N. Panda

Learned counsel says that by virtue of agreement dated 18.2.2005, the trade mark developed by M/s. Prizm Pharmaceuticals Pvt. Ltd. was assigned to the appellant with the covenant clause 6 thereof, reading as under:-

"The ASSIGNOR covenants and undertakes to do, execute such further and other acts, deeds and

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documents as may be necessary for transfer of ownership or for absolutely vesting the full rights, title, benefit, interest and property in and to the scheduled trademarks in favour of the ASSIGNEE”.

2. While investing absolute right in terms of the above covenant, the assignor also renounces its right, title and interest over the scheduled trademarked goods without impairing the right of the assignee appellant.
3. Law is well settled that if the contents of the document ^{are} ~~not~~ disputed by Revenue, the right, title and property vested with assignee remains unaffected. Therefore, the presumptive adjudication holding that the appellant was the manufacturer of goods using trade name of others is baseless.
4. For the reasons stated above, all the four appeals are allowed holding that the appellant by virtue of the deed of the assignment became owner of the brand name and had not manufactured goods using brand name of another with effect from 18.2.2005.

(Dictated and pronounced in open court)

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(MADHU MOHAN DAMODHAR)
Technical Member

 16/3/2017

(D.N. PANDA)
Judicial Member

Rex



प्रमाणित प्रति/Certified True Copy

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सहायक रजिस्ट्रार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नई/Chennai