CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

(1) Excise Appeal No. 41373 of 2014

(Arising out of Order-in-Original No.02/2014 (Commr.) dated 27.02.2014 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

M/s.Shree Saasthaa Grinders **.... Appellant**
430, Kannusamy Gounder Street,
Rathinapuri,
Coimbatore 641 027.

VERSUS

The Commissioner of GST &
Central Excise **... Respondent**
6/7, A.T.D. Street, Race Course,
Coimbatore 641 018.

WITH

(2) Excise Appeal No.40617 of 2015 (Shree Saasthaa Grinders-Unit-II Vs CGST & Central Excise, Coimbatore)

(Arising out of Order-in-Original No.13/2014 (Commr.) dated 26.12.2014 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

(3) Excise Appeal No.40629 of 2015 (Vijayalakshmi Marketing Vs CGST & Central Excise, Coimbatore) [with E/Misc/40165/2024]

(Arising out of Order-in-Original No.10/2014 (Commr.) dated 26.12.2014 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

(4) Excise Appeal No.41967 of 2015 (Shree Saasthaa Grinders-Unit-II Vs CGST & Central Excise, Coimbatore)

(Arising out of Order-in-Original No.11/2015 (Commr.) dated 25.06.2015 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

(5) Excise Appeal No.40313 of 2017 (Shree Saasthaa Grinders-Unit-II Vs CGST & Central Excise, Coimbatore)

(Arising out of Order-in-Original No.44/2016-Commr. dated 16.11.2016 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

(6) Excise Appeal No.40314 of 2017 (Shree Saasthaa Grinders-Unit-II Vs CGST & Central Excise, Coimbatore)

(Arising out of Order-in-Original No.45/2016-Commr. dated 16.11.2016 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D Street, Race Course, Coimbatore 641 018.)

APPEARANCE :

Shri S. Jaikumar, Advocate for the Appellant (Sl.No.1,2,4-6)
Shri S. Durairaj, Advocate for the Appellant (Sl.No.3)
Shri M. Selvakumar, Authorized Representative for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER Nos.40140-40145/2026

DATE OF HEARING : 12.12.2025
DATE OF DECISION : 23.01.2026

Per: Shri P. Dinesha

These Appeals though arise out of different Orders-in-Original passed by Commissioner of Central Excise, Coimbatore the facts being identical and issue involved in these Appeals also being similar, all the Appeals are bunched and taken up for common disposal. Facts in brief as we could gather from the impugned orders and upon hearing both sides are that the Appellants are the manufacturers of Table Top Wet Grinders which are notified under Section 4A of the Central Excise Act, 1944 read with Notification No.49/2008-CE dated 24.12.2008 [Sl.No.83] for M.R.P. assessment. Accordingly, the Appellants appear to have cleared the goods by adopting the valuation mechanism as prescribed under Section 4A *ibid* after availing 35% abatement on the M.R.P.

2. Revenue felt that the valuation as adopted under Section 4A *ibid* was not proper but the same was required to be assessed and cleared under Section 4 *ibid*, which resulted in issuance of a number of show cause notices. It appears that the Appellants filed the respective replies to the SCNs by justifying the adoption of valuation mechanism under Section 4A *ibid* but however, not accepting the same, the Original Authority vide Orders-in-Original as tabulated below proceeded to confirm the

proposals made in the SCNs thereby rejecting the M.R.P. assessment and assessing the same under Section 4 by including the value of abatement of 35% :-

S. No.	Appeal No.	SCN No. & Date	Order-in-Original No. & date
1.	E/41373/2014	02/2013 dt. 17.01.2013	02/2014 dt. 27.02.2014
2.	E/40617/2015	20/2013 dt. 02.12.2023	13/2014 dt. 26.12.2014
3.	E/40629/2015	21/2013 dt. 02.12.2013	10/2014 dt. 26.12.2014
4.	E/41967/2015	18/2014 dt.29.10.2014	11/2015 dt. 25.06.2015
5.	E/40313/2017	17/2015 dt. 22.09.2015	44/2016 dt. 16.11.2016
6.	E/40314/2017	24/2016 dt. 25.07.2016	45/2016 dt. 16.11.2016

It is against the above Orders-in-Original that the present Appeals have been filed before us.

3. Heard Shri S. Jaikumar, Ld. Advocate for Sl.No.1,2 & 4-6 and Shri S. Durairaj, Ld. Advocate for Sl.No.3 for the Appellants and Shri M. Selvakumar, Ld. Assistant Commissioner defended the impugned orders.

4. After hearing both sides, we find that the only issue to be decided by us in all these Appeals is, "whether the rejection of M.R.P. assessment under Section 4A of Central Excise Act, 1944 is justified ?"

5. During the course of arguments Ld. Advocates submitted at the outset, that the issue involved in these Appeals is no more *res integra* as the same stands accepted by this very Bench in the following cases :

(i) **PG Electoplast Ltd. Vs CCE & ST Noida**
2014 (307) ELT 787 (Tri.-Del.)

(ii) **Butterfly Gandhimadhi Appliances Ltd. & LLM Appliances Ltd. Vs CCE Chennai**
2014 (11) TMI 920- CESTAT CHENNAI.

(iii) **Ponmani Industries Vs CGST & Central Excise, Coimbatore**
2023 (4) TMI 1072- CESTAT CHENNAI.

6. In the latest order of this Bench i.e. in the case of **Ponmani Industries** (*supra*) this Bench after considering all the other judgements / orders has set aside the demand raised under Section 4 of the Central Excise Act, 1944. Relevant observations are as under :

> "….We find that TNCSC is an undertaking of the Government of Tamil Nadu and cannot be said to be a service institution. We also find that the Hon'ble Supreme Court in its judgment in Jayanti Food Processing (P) Ltd. Vs. CCE, Rajasthan reported in 2007 (215) ELT 327 (SC) had held as under;
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>> 16. . . . . This Court in Coal Mines Provident Fund Commissioner v. Ramesh Chander Jha [AIR 1990 SC 648] in a different context, observed as under :
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>>> The word "service" in Section 2(17)(h) must necessarily mean something more than being merely subject to the orders of Government or control of the Government. To serve means 'to perform functions; do what is required for'." [Emphasis supplied]
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> We hence concur with the judgment of the Hon'ble Tribunal in Butterfly Gandhimathi Appliances supra and hold that TNCSC is not an 'institutional consumer' as per Rule 3 of

> LMPCR, 2011, as it then stood. As regards Revenues claim that the packages did not bear any RSP and did not carry the appellants brand name and hence were to be valued under Section 4 of CEA 1944, it is to be stated that this act of omission alone will not take the goods outside the purview of valuation under Section 4A of CEA 1944, if otherwise covered. Sub section 4 of Section 4A states that where the manufacturer removes such goods from the place of manufacture, without declaring the retail sale price of such goods on the packages such goods shall be liable to confiscation and the retail sale price of such goods shall be ascertained in the prescribed manner and such price shall be deemed to be the retail sale price for the purposes of this section. Hence we find that the appellant has correctly applied Section 4A of CEA 1944 for clearance of the impugned goods during this period."

7. Though the Ld. Assistant Commissioner Shri M. Selvakumar submitted while defending the impugned orders, that the Department has filed Appeals against the decisions relied upon by the Appellants, which was rebutted by the Ld. Advocates on the ground that the higher courts have not stayed the operation of those orders or is there any stay is in operation and hence, the ratio of the said judgments / orders would squarely apply.

8. After hearing both sides and perusing the judgments / orders relied upon, we find that the assertion of the Ld. Advocates is correct inasmuch as the issue involved in these Appeals has been considered and laid to rest in the above judgments / orders and in the absence of any decision/s to

the contrary, we do not find any reasons to deviate from the above rulings.

9. In respect of Appeal No.E/40629/2015 (M/s.Vijayalakshmi Marketing), the Ld. Advocate has raised an additional ground vide E/Misc/40165/2024 wherein he has challenged the jurisdiction of Commissioner of Central Excise to decide the applicability or otherwise of M.R.P as per Rule 3 and 6 of Legal Metrology (Packaged Commodity) Rules, 2011. We do not propose to decide the above issue since according to us, it is only an academic in nature and hence, there is no separate finding is required to be given on this issue since on merits, the issue already stands decided in favour of the Assessee. MA stands disposed of accordingly.

10. In view of the above, we set aside the impugned orders and allow the Appeals with consequential benefits, if any, as per law.

(Order pronounced in open court on 23.01.2026)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)

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