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**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH**

Appeal No. E/3179/2004

Date 12/11/2007

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. NOIDA
THE COMMISSIONER OF CENTRAL EXCISE, B-123,
SECTOR-5, NOIDA

C.C.E. NOIDA

M/S HAVELLS ELECTRONICS PRIVATE LTD.

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 563/07-EX. dated 04-10-07
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S HAVELLS ELECTRONICS PRIVATE LTD.

M/S HAVELLS ELECTRONICS PVT. LTD., A-27,
SECTOR-9, NOIDA

2. Adv. / Consult

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

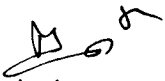
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
NORTH BENCH,
NEW DELHI
APPEAL NO. E/3179/04**

(Arising out of Order-in-Appeal No. 84-85-CE/APPL/NOIDA/04 dtd. 15.03.2004
passed by the Commissioner of Central Excise & Customs, Noida)

For approval and signature:

Hon'ble Jyoti Balasundaram, Vice President

And

Hon'ble K.K.Agarwal, Member(Technical)

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- | | | | |
|----|---|---|------|
| 1. | Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? | : | No |
| 2. | Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : | No |
| 3. | Whether Their Lordships wish to see the fair copy of the Order? | : | seen |
| 4. | Whether Order is to be circulated to the Departmental authorities? | : | Yes |
- =====

Commissioner of Cen.Excise, Noida : Appellant

VS

M/s. Havell's Electronics Pvt.Ltd. Respondent

Appearance

Shri Sanjay Kumar, DR for Appellant

None for respondents

CORAM:

Ms. Jyoti Balasundaram, Vice President

And

Mr.K.K.Agarwal, Member(Technical)

Date of decision: 4.10.07

Per ORDER NO.....563/2007EX.....

Per : Jyoti Balasundaram

On hearing learned DR and perusing the records(none appeared for the respondent despite notice), we find that the dispute in the present appeal namely as to whether deduction on account of cash discount from assessable value of goods stand decided by the Tribunal's order No.1072-73/04-NB-A dated 28.09.2004 in appeal No.1219/04 in the case of the same assessee. We, therefore, hold that the Commissioner(Appeals) has rightly allowed the deduction of cash discount. The further plea of the revenue that turnover discount has been disallowed and therefore penalty upon the respondents was called for, was also rejected in the previous order In Appeal No.E/3465/04 filed by the assessee company against the disallowing of the turnover discount, was allowed by the Tribunal.

2. In the result, we uphold the impugned order and reject the appeal.

K.K.Agarwal
Member(Technical)

Ms. Jyoti Balasundaram
Vice President

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