TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. E.3191/2004 Date 23/04/2008

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

To :
M/S GULJAG CHEMICALS (P) LTD.
B-58, AMBAJI INDUSTRIAL AREA, ABU ROAD.
RAJASTHAN
M/S GULJAG CHEMICALS (P) LTD. Appellant

Vs

C.C.E. JAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 165/08 **Excise** dated 11-4-08 passed by the Tribunal under Section 35-C(1)of Central Excises Act. 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
C.C.E. JAIPUR
N.C.R. BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR
2. Adv. / Consult SH. P. K. MITTAL, 171, CHITRA VIHAR, DELHI-92
3. C.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar,Chennai 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II
Excise Appeal No. 3191 of 2004

[Arising out of the Order-in-Appeal No. 259 (RM)/CE/JPR-II/2004 dated 26/03/2004 passed by The Commissioner (Appeals), Central Excise, Jaipur.]

For Approval and signature :
Hon'ble Shri S.S. Kang, Vice President
Hon'ble Shri Rakesh Kumar, Member (Technical)

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 would 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 Department Authorities?	:	No

M/s Guljag Chemicals (P) Ltd. Appellant

Versus

CCE, Jaipur Respondent

Appearance

None – for the appellant.

Shri V.K. Agarwal, Authorized Representative (DR) – for the Respondent.

CORAM:**Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 11/04/2008.

FINAL Order No. 165/08-EX Dated : ___________

Per. S.S. Kang :-

When the case was called, none appeared on behalf of the appellant. Heard learned DR.

2. The appellant filed this appeal against the impugned order, whereby the Commissioner (Appeals) held that when the arrangement of returnability was between the trader and the buyer and in case no buyer was involved at the time of removal of goods from the appellant's premises the deduction in respect of durable and returnable bags under Section 4 (4) (d) (i) is not available.

3. We find that this issue is already covered by the Larger Bench decision of the Tribunal in favour of Revenue in the case of **M/s Vikram Detergents Ltd. (Tribunal – LB) vs. CCE, New Delhi** reported in **2000 (119) E.L.T. (56)**. In view

of the above decision, we find no infirmity in the impugned order. The appeal is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK