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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/5601/2004 - EX[DB]

Date 13/02/2009

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

To :
M/S CALCOM VISION LTD.

B-16, SITE C, SURAJPUR, INDL. AREA, DISTT.
GAUTAM BUDH NAGAR
M/S CALCOM VISION LTD.

Appellant

Vs

Respondent

C.C.E. NOIDA

EX[DB] dated 04-2-09

I am directed to transmit herewith a certified copy of Final order No.126/2009-

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. NOIDA

B-123, SEC-5, NOIDA (U.P.)

2. Adv. / Consult

MR.V.LAKSHMI KUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

3. S.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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

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

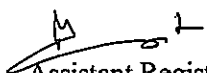
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar,Satellite Road,Ahmedabad-15

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 4.2.2009

Central Excise Appeal No.5601 of 2004

Arising out of the order in appeal No.253-254-CE/Apl/Noida/04 dated 13.8.04 passed by the Commissioner (Appeals, Customs & Central Excise, Noida.

For Approval and Signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

Hon'ble Mr. P.K. Das, Member (judicial)

1 -	Whether Press Reporter 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 CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
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

Appellants

Respondent

M/s Calcom Vision Ltd.

vs.

C.C.E.,
NOIDA

Appearance:

Shri Ravi Raghvan, Advocate for the appellant

Shri S.N. Srivastava, Authorized Departmental Representative (DR) for the Revenue

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P.K. Das, Member (Judicial)

FINAL Order No. 126 / 09-EX.
Per P.K. Das:

The issue involved in this case^{is} as to whether the cost of painting and printing would be included in the value of the TV cabinet prior to 16.11.97.

2. Heard both sides and perused record.

3. Learned Advocate contested the demand of duty on merits as well as on limitation. We find that the appellant has taken stand before the lower authorities that the process of printing and painting are the part of process of manufacture of TV cabinet after 16.11.97. Learned Advocate submits that prior

to that period, the printing and painting are not part of the process of manufacture of TV cabinet. We are unable to accept this submission of the learned Advocate. We do not find any material on charge of manufacturing process prior to 16.11.97. Regarding limitation, we find that the appellant had not disclosed this fact to the Revenue. In view of that we do not find any merit in the appeal. Accordingly, the appeal filed by the appellant is rejected.

(Dictated and pronounced in open Court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/