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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/146 /2006-147 /2006 - EX[DB] Date 10/11/2009

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

To :
C.C.E. PANCHKULA
SCO NO. 407 AND 408, SECTOR 8, PANCHKULA
(HARYANA) 134119.

C.C.E. PANCHKULA — Appellant
Vs
BALLARPUR INDUSTRIES LTD. — Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 878-879/ 2009 EX[DB] dated 05-11-09 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
   BALLARPUR INDUSTRIES LTD.
   YAMUNA NAGAR
2. Adv. / Consult SH. B.L. NARASIMHAN, ADV.,
   B-6/10, S. J. ENCLAVE,
   N. DELHI-29
3. C.D.R
4. ~~J.C.D.R~~
5. Bar association, CESTAT, New Delhi
6. Director Publications, Customs, Excise. I.P. Estate, New Delhi
7. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
12. Taxindiaonline.com Pvt.Ltd. B-XI/8183,Vasant Kunj, New Delhi - 110070
13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16. Office Copy
17. Guard file

Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 146-147 of 2006 (Ex.Br.)

[Arising out of Order-in-Appeal No. 370-371/GRM/PCK/2005 dated 20.10.2005 passed by Commissioner of Central Excise (Appeals), Delhi III, Gurgaon]

Commissioner of Central Excise Panchkula — Appellants

Vs.

M/s. Ballarpur Industries — Respondent

Appearance: Mr. B.L. Narasimhan, Advocate for the Appellants
Mr. Sansar Chand, SDR for the Respondent

<u>CORAM</u>: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of Hearing/decision : 4.11.2009

Final **ORDER NO.** 878 - 879/09

<u>Per D.N.Panda</u> (for the Bench):

The short question involved in these two appeals is whether the assessable value of goods in question shall include insurance charges and handling charges incurred in different places at different point of time. There is no dispute that excisable goods were cleared from the factory of the appellant and that has suffered excise duty. There may be cases where after clearance, the goods have undergone for conversion and cutting at the cost of buyer. There is no evidence on record to show that only cutting has made the goods marketable. There is no finding as to clearance of goods at different places to make the same marketable at those places. Nor also evidence existence in this regard on record. Therefore We also note that reasons stated earlier in Final Order No. 607/2002-A dated 3.12.2002 by Tribunal in Appeal No.E/1882/2002-A of the present respondent, remained undisturbed for no further appeal to higher courts and such reasoning was adopted by learned Appellate Authority below for his decision in the impugned order. Therefore, in absence of any cogent reasons or evidence to disturb the first appellate order, we dismiss the appeal of Revenue.

(M. Veeraiyan)
Technical Member

(D.N.Panda)
Judicial Member

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