

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

Appeal No. E/464 /2006 - EX[DB]

Date 12/03/2010

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

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant

Vs
Respondent

M/S SANGAM STRUCTURALS LTD.

2010 EX[DB] dated 10-3-10

I am directed to transmit herewith a certified copy of Final order No. 97
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 SANGAM STRUCTURALS LTD.

B-10, UPSIDC, INDUSTRIAL AREA. NAINI, ALLAHABAD
(TOWER DIVISION (U.P.))

2. Adv. / Consult

MR.L.P ASTHANA

R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.

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 Publications 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

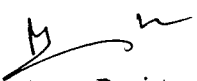
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 (Harvana)

16 Office Copy

17 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

DATE OF HEARING : 09/3/10.

Excise Appeal No. 464 of 2006

CCE, Allahabad

Appellant

Versus

M/s Sangam Structurals Ltd.

Respondent

Appearance

Shri Sansar Chand, Authorized Representative (SDR) – for the appellant.

Ms. Reena Khair, Advocate – for the Respondent.

**CORAM : Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

FINAL Order No. 97/2010 - *EP* Dated : _____

ORDER

Per. D.N. Panda :-

The grievance of revenue was that the freight insurance charges should be included in the invoice value. That was negated by the learned Commissioner (Appeals) by order dated 16/02/2005 with the following reason :-

“Even the Board's Circular No. 354/81/2000-TRU dated 30.06.2000 and subsequent circular no. 643/34/2002-CX dated 01.07.2002, and No. 59/1/2003-CX dated

03.03.2003, has confirmed that deduction on account of freight and insurance was allowed. Here it may be seen that all these circulars speak of deduction, which presupposes that the prices were inclusive of freight and insurance, whereas in the present cases ex-factory prices were available, therefore the same principle will hold good in these cases, and cost of freight and insurance cannot be added in the assessable value of the goods."

When we enquired whether there is any invoice available on record to examine strength of revenue's grievance, we found no answer from revenue, Therefore, ^{there is} no scope to interfere ^{to} in the order passed by the learned Commissioner, ^{Accordingly Revenue Appeal} ~~therefore, the same~~ is dismissed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK