

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

Appeal No. E/1908/2011 & E/3553/2010 - EX[DB]

Date 01/05/2012

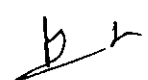
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S AZAD COACH PVT. LTD.
F-18, RIICO IND. AREA, KUKAS, JAIPUR (RAJ.)
M/S AZAD COACH PVT. LTD.

Appellant
Vs
Respondent

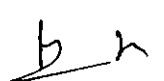
C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of **Final order No. A/479-480** 2012 **EX[DB]** dated 19-4-12
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 I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.
2. Adv. / Consult
MR.ALOK KOTHARI
A-92, MANISH MARG, NEMI NAGAR, GANDHI PATH, VAISHALI NAGAR,
JAIPUR
3. C.D.R
4. Bar association. CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi-3
7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(Excise Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram, NEW DELHI**

COURT No. I

Date of Hearing / Decision : 19.04.2012.

Hon'ble Shri Justice Ajit Bharihoke, President
Hon'ble Shri Rakesh Kumar, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Excise Appeal No.1908 of 2011

[Arising out of Order-In-Appeal No.152-153/DKV/CE/JPR-I/2011,
dated 09.05.11 issued by CCE, Jaipur-I]

Excise Appeal No.3553 of 2010

[Arising out of Order-In-Appeal No.371-372/DKV/CE/JPR-I/2011,
dated 12.08.10 issued by CCE, Jaipur-I]

M/s Azad Coach P.Ltd.
Versus
CCE, Jaipur-I

Appellants
Respondent

Coram: Hon'ble Shri Justice Ajit Bharihoke, President
Hon'ble Shri Rakesh Kumar, Technical Member

FINAL ORAL ORDER No. A/479-480/2012 - Ex (B2)

Present Shri Alok Kothari, Advocate for the appellants.

Present Shri N.Pathak, DR for the respondent.

Per : Rakesh Kumar

The common issue involved in these appeals is as to whether the appellants who build bus bodies on the chassis received from M/s Tata Motors Ltd. on job work basis, are

required to pay duty on the buses at sale price of M/s Tata Motors Ltd. under the provisions of Rule 10A of Central Excise Valuations Rules. The appellants during the period of dispute had paid duty on the body built buses cleared by them on the value equal to the cost of chassis plus charges for body building. The department holding that appellant are required to pay duty on the price at which the buses were sold by M/s Tata Motors Ltd. confirmed duty demands of Rs.17,01,902/- and Rs.9,97,647/- for the period January, 2008 to June, 2008 and July 2008 to December, 2008 respectively along with interest and imposed penalties on them u/s 11AC. On appeal to Commissioner(Appeals), the duty demands were upheld but the penalties were set aside. Against these orders of Commissioner(Appeals), these appeals have been filed.

2. Heard both the sides.

3. Both sides agree that the issue involve in these cases stands decided against the appellant by the Tribunal's decision in the case of M/s Audi Automobiles reported in 2010(249)ELT124(Tri.-Del.). In view of this, there no infirmity in the impugned orders passed by Commissioner (Appeals). The appeals are dismissed.

(Pronounced in the open court)

(Justice Ajit Bharinoke)
President

(Rakesh Kumar)
Technical Member

RK-I