CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 2266 of 2007

(Arising out of Order-in-Appeal No. 76-CE/MRT-II/2007 dated 30.02.2007 passed by the Commissioner (Appeals) Customs & Central Excise, Merut-II)

DATE OF HEARING : 08.03.2017
DATE OF DECISION : 08.03.2017

M/s Aquamall Water Solutions Ltd. ….. Appellants
(Rep by Sh. B.L. Narsimhan, Adv.)

VERSUS

CCE, Meerut-II ..… Respondent
(Rep. by Sh. G.R. Singh, DR)

CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)

FINAL ORDER NO. 52285/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the impugned order-in-original no. 76/Commr/MRT-II/2007 dated 30.03.2007 passed by the Commissioner of Customs & Central Excise, Meerut-II.

2. The brief facts of the case are that the assessee-Appellants is a wholly owned subsidiary of M/s Eureka Forbes Ltd. which was engaged, during the period under consideration (July 2004 to March 2005), in the

manufacture of Water Filter-cum-Purifier with accessories of various models. The Department was of the view that the selling price of the goods sold by the assessee-Appellants to M/s Eureka Forbes Ltd. were substantially lower than the price of the same goods sold by M/s Eureka Forbes Ltd. to independent (unrelated) buyers. This issue has come up before this Tribunal in assessee-Appellants' own case for the earlier period in Excise Appeal No. 3921 of 2005 and the Tribunal vide Final Order No. 787 of 2001 dated 16.08.2011 had remanded the matter to the Commissioner by following the ratio laid down by the Supreme Court in their own case reported in 2006 (193) ELT A197(SC) with a direction that the valuation of the goods (Water Filter) be adopted at the price which was sold by the assessee-Appellants to the independent (unrelated) buyers for quantifying the duty payable by the assessee-Appellants.

3. By considering the rival submissions and totality of the facts and circumstances of the case, we set aside the impugned order and remand the matter to the adjudicating authority with the earlier directions of the Tribunal (supra). It is expected that a reasonable opportunity of hearing will be provided to the assessee-Appellants to present their case with liberty to file additional evidence, if any, as per law.

4. In the result, the appeal filed by the assessee-Appellants is allowed by way of remand.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

Golay