CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 28.03.2017

Excise Appeal No. 1090 of 2010

(Arising out of order-in-appeal No. 414(DK) CE/JPT-I/2009 dated 05.01.2010 passed by the Commissioner (Appeals-I), Central Excise, Jaipur).

M/s Khushboo Polymers Pvt. Limited Appellant

Vs.

CCE, Jaipur-I Respondent

Appearance:

Sh. Kumar Vikram, Advocate for the appellant
Sh. H. C. Saini, AR for the revenue

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 52619 / 2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against the order-in-appeal No. 414(DK) CE/JPT-I/2009 dated 05.01.2010 passed by the Commissioner (Appeals-I), Central Excise, Jaipur.

2. The brief facts of the case are that during the period under consideration (31.10.2006), the appellant was engaged in the manufacture of E-safe stickers/chips or mobile phones. On 31.10.2006, a search was conducted at the business premises of the appellant where it was found that the appellant was manufacturing E-safe stickers/ chips bearing brand name "COGENT" engraved on them. The unit cleared these goods to M/s Cogent EMR Solutions from

03.08.2006 onwards. The unit paid sales tax @ 4% Adv. on these goods. But SSI exemption was denied. Being aggrieved, the present appeal is filed by the appellant.

3. With this background, we heard Shri Kumar Vikram, ld. Advocate for the appellant and Sh. H. C. Saini, ld. AR for the Revenue.

4. During the course of argument, ld. Advocate for the appellant submits that the "COGENT" brand name is not belonging to them. Obviously, it belongs to others. When the brand name belongs to other then as per Notification, the SSI exemption is not available to the appellant. It is not necessary that the brand name must be registered but it must belongs to the assessee which is not the case in the instant appeal. Brand name belongs to some other person. When it is so, then no benefit of SSI exemption can be provided to the appellant.

5. In view of the above, we find no merit in the appeal filed by the appellant. The same is dismissed by upholding the impugned order alongwith the reasons mentioned therein.

6. In the result, appeal filed by the appellant is dismissed.

(Dictated and pronounced in the open Court).

(Ashok K. Arya) (Justice (Dr.) Satish Chandra)
Member (Technical) President

Pant