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

Date of hearing/decision: 06.04.2017

Excise Appeal No. 1318 of 2012

(Arising out of order-in-appeal No. 119/CE/MRT-I/2011 dated 30.12.2011 passed by the Commissioner of Central Excise (Appeals), Meerut-I).

M/s Titan Industries Limited Appellant

Vs.

CCE, Meerut-I Respondent

Appearance:

Sh. V. Swaminathan, Advocate for the assessee
Sh. R. K. Mishra, AR for the Revenue

Coram:

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

Final Order No. 52764/2017

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

The present appeal is filed by the appellant against the order-in-appeal No. 119/CE/MRT-I/2011 dated 30.12.2011 passed by the Commissioner of Central Excise (Appeals), Meerut-I. The disputed period is from 01.03.2000 to 14.10.2003.

2. The brief facts of the case are that during the period under consideration the appellants were engaged in the manufacturing and clearing of watches under its brand name. The appellant had given four discounts to the wholesale dealer. These discounts were as (i) Cash discount (ii) R.S. Margin, (iii) Annual Bonus and (iv)Performance incentive. The same was disallowed by the lower authorities. Being aggrieved, the present appeal is filed by the appellant.

3. With this background, we heard Shri V. Swaminathan, ld. Advocate for the appellant and Sh. R. K. Mishra, ld. AR for the Revenue.

4. After hearing both the parties and on perusal of record, it appears that the issue pertaining to (i) cash discount; and (ii) performance incentive, has already come up before the Tribunal in Excise Appeal No. 1318 of 2006 dated 06.04.2017 in the assessee's own case where the same was allowed by the Tribunal.

5. Regarding the (iii) R.S. Margin; and (iv) Annual bonus; the department has allowed the same for the earlier period (16.04.98 to 31.08.1998) in the assessee's own case vide Commissioner order-in-original No. 06/2001 dated 31.01.2001. It was stated by the ld. Counsel that no further appeal has been filed by the department and the same has attained finality. When it is so, then by following our earlier order (supra) as well as the Commissioner order, we find no reason to sustain the impugned order where these allowances were not allowed under discount schemes. Hence, the impugned order is set-aside.

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

(Dictated and pronounced in the open Court).

(Ashok K. Arya)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant