

West Block No.2, R.K.Puram, New Delhi

Date of hearing/decision: 17.04.2017

[Arising out of the Order-in-Appeal No. 226(DKV)CE/JPR-I/2011 dated 23.08.2011, passed by the Commissioner of Central Excise, Jaipur]

 V_S

C.C.E. Jaipur ... Respondent

Present Shri Jatin Mahajan, Advocate for the appellant
Present Shri H.C. Saini, DR for the respondent

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Technical Member**

Per Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 226/2011 dated 23.08.2011. The disputed period is April to August 2008.

2. The brief facts of the case are that during the period under consideration appellant was engaged in the manufacture of HDPE Jars by printing of brand name of the customers. The appellant was availing the benefit of SSI exemption as per notification no. 8/2003. The department was of the view that the brand name of the other person is printed on the jar so, the appellant was not allowed for SSI exemption.

3. With this background we have heard Shri Jatin Mahajan, Advocate for the appellant and Shri H.C. Saini, DR for the respondent.

4. After hearing both sides and on perusal of record, it appears that as per notification 10/2013 dated 02.08.2013, the SSI exemption was made available by waiving all demands under section 11 C of the Central Excise Act 1944 for the period 16.6.2003 to 26.02.2010. Hence, the SSI exemption will be available on items such as in the plastic containers, plastic bottles, etc. meant for use as packing material by the brand name owners for whom goods are made. The period of present dispute falls under the said period mentioned in the notification. When it is so, then the appellant is entitled for SSI exemption.

5. Hence we set aside the impugned order and allow the appeal by stating that during the period under consideration appellant was entitled for SSI Exemption.

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

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu