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

COURT-IV

Date of hearing/decision: 15.06.2017

Appeal No. ST/347/2011(DB)
[Arising out of the Order in Appeal No.406(DKV) ST/JPR-I/2010 dated 22/11/2010, passed by the Commissioner (Appeals), Central Excise. Jaipur-I

Shyam Publicity & Marketing Appellant

Vs.

C.C.E Jaipur-I Respondent

Appearance:

Present, Shri Kr. Vikram, Advocate for the appellant
Present Shri Sanjay Jain, DR for the respondent

Coram: Hon'ble Mr. D.N. Panda, Member (Judicial)
Hon'ble Mr.Ashok K. Arya, Member (Technical)

FINAL ORDER No. 54042/2017

Per D.N.Panda

1. The appellant has neither cooperated to the revenue nor has come out with the clean hands to appraise them what is the rate of discount he allows. Therefore, the gross value determined by the Revenue does not suffer from any legal infirmity, Accordingly, the appeal is dismissed.

2. It is made clear that the claimant of relief has not discharged its burden of proof without leading any cogent evidence.

[Order dictated and Pronounced in the open court]

(Ashok K. Arya)
Member (Technical)

(D.N.Panda)
Member (Judicial)

RS