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

COURT-I

Date of hearing/Decision: 21.09.2017

Appeal No. E/58126/2013
[Arising out of the Order in Appeal No. 47/CE/D-II/13 issued vide C.No. 103/CE/APPL/D-II/2005 dated 19/03/2013 Passed by The Commissioner, Central Excise, New Delhi]

M/s Technocrat Systems … Appellant

Vs.

CCE Delhi … Respondent

Appearance:
Present Shri Kuldeep Singh, Advocate for the appellant
Present Shri H.C. Saini, DR for the respondent

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

FINAL ORDER No. 56803/2017

Per: Justice Dr. Satish Chandra

1. The present appeal is filed against Order in Appeal No. 47/2013 dated 19/03/2013. The disputed period is 1999-2001.
2. The brief facts of the case are that the appellant at the relevant time was engaged in manufacturing of multi-media speakers under the brand name YAMAHA, MERCURY and TURANDO. The case of the department is that the appellant were manufacturing multi-media speakers with the brand names belonging to other persons and were therefore, not eligible for small-scale exemption. Further, it is the case of the department that the appellants were also removing the said speakers on parallel slips and invoices on kacchi parchi. So, the demand was raised by the department. Being aggrieved the appellant has filed the present appeal.

3. With this background we heard Shri Kuldeep Singh, Ld Advocate for the appellant and Shri H.C. Saini, Ld DR for the revenue and perused the matter available on record.
4. The Ld. Counsel for the appellant submits that the value amounting to Rs. 4,90,380/- involving the Central Excise Duty of Rs. 67,638/- has been included twice in the computation of duty liability. So, he made a request that the necessary benefit may be given to the appellant. Except it, Ld. Counsel did not mention any grievance nor any ground for arguments.
5. After hearing both the parties and on perusal of record, it appears that the Commissioner in the impugned order (para 5.2) has discussed this point where it is mentioned that the appellant has not submitted any document or any evidence to claim to the benefit of the twice entry. The demand was made on the basis of kaccha record (loose slips) where the goods were sold on Kachi slips. When no evidence was rendered by the appellant even before the Tribunal regarding the arithmetic mistake then we find no reason to interfere with the impugned order. Hence, the same is hereby sustained along with the reasons mentioned above.
6. In the result, the appeal filed by the appellant is dismissed.

[Order Dictated and Pronounced in the open court]

(V.Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

Rekha