

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI
REGIONAL BENCH
COURT NO.1**

**Excise Miscellaneous Application No. 86996 of 2025
In
Excise Appeal No. 86229 of 2016**

(Arising out of Order-in-Appeal No. SK/55&56/TH-II/2016 dated 05.02.2016 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

Kisan Mouldings Ltd.

Tex Centre, K-Wing,
3rd Floor, 26A, Chandivali Road,
Off Saki Vihar Road,
Andheri (E), Mumbai 400 072.

Appellant

Versus

**Commissioner of Central Goods & Service Tax,
Palghar**

Sector E, C-24, Central GST Bhawan,
Bandra Kurla Complex, Bandra (E),
Mumbai 400 051.

Respondent

WITH

**Excise Miscellaneous Application No. 86995 of 2025
In
Excise Appeal No. 87166 of 2017**

(Arising out of Order-in-Appeal No. SK/155-156/TH-II/2017 dated 11.05.2017 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

Kisan Mouldings Ltd.

Tex Centre, K-Wing,
3rd Floor, 26A, Chandivali Road,
Off Saki Vihar Road,
Andheri (E), Mumbai 400 072.

Appellant

Versus

**Commissioner of Central Goods & Service Tax,
Palghar**

Sector E, C-24, Central GST Bhawan,
Bandra Kurla Complex, Bandra (E),
Mumbai 400 051.

Respondent

Appearance:

Shri Mehul Jivani, C.A., for the Appellants
Shri Ranjan Kumar, Authorised Representative for the Respondent

CORAM:

**HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)**

Date of Hearing: 04.12.2025
Date of Decision: 04.12.2025

FINAL ORDER No. 86911-86912/2025**PER: S.K. MOHANTY**

Applicant appellants have filed the miscellaneous applications, seeking change of name of the respondent in the cause title to the appeals filed before the Tribunal. The applications are considered and accordingly the respondent's name in the cause title is amended to read as "Commissioner of Central Goods & Service Tax, Palghar" having address at Sector E, C-24, Central GST Bhawan, Bandra Kurla Complex, Bandra (E), Mumbai 400 051. Accordingly, the miscellaneous applications are allowed.

2. Heard both sides and examined the case records.

3. The appellants herein are engaged, *inter alia*, in the manufacture of plastic pipes and fittings thereof, classified under Chapter 39 of the First Schedule to the Central Excise Tariff Act, 1985. During the course of the business activities, the appellants provide various discounts to their customers. The customers of the appellants are aware of the discounts to be provided in respect of the goods supplied by the appellants. Since the quantum of the discount was not known at the time of removal of the goods from the factory of the appellants during the disputed period 2010-11, the appellants had opted for provisional assessments, which were finalized by the original authority vide order dated 17.05.2015 and 30.03.2015 in disallowing all the discounts provided by the appellants to their customers. On appeal against the said adjudication orders, the Commissioner (Appeals) vide the impugned orders dated 05.12.2016 and 11.05.2017 has allowed all the discounts including cash discount and remanded the matter back to the original authority for re-quantification of the actual discount which should be eligible for the purpose of consideration of the transaction value. In the impugned orders dated 05.12.2016 and 11.05.2017, the Commissioner (Appeals) has allowed the 'cash discount' only to the extent the same was passed on and not the full amount of discount claimed by the appellants at the time of removal of the goods. The appellants have assailed the impugned order to the extent, the Commissioner (Appeals) has denied the benefit of the cash discount claimed at the time of removal of the goods from the factory.

4. On perusal of the case records, we find that this Bench of the Tribunal in the case of the appellants' sister unit for the earlier period, in Final Order No. 56389-56391/2017 dated 29.08.2017, has allowed the appeal filed by the appellants' sister concern holding as under:-

"4. We have heard both the sides and perused the appeal records. Admittedly in appellant's own case, the Tribunal after relying on the decision of the Apex Court in M/s Purolator India Ltd (supra) held that such cash discount is eligible for deduction to arrive at dutiable transaction value. Present impugned orders attempted to distinguish the application of the decision of the Apex Court to the present case. It is very clear that the Hon'ble Supreme Court was also dealing with a case of cash discount which was denied for deduction by the Revenue on the ground that the same was not actually passed on to the customers. In the present case also, the denial of discount for abatement from transaction value is on that ground only. Accordingly, we find no infirmity in the decision of the Tribunal in appellant's own case in following the Apex Court's decision in M/s Purolator India Ltd (supra)."

5. Since the issue arising out of the present dispute is no more *res integra* in view of the order dated 29.08.2017 passed by the Tribunal in the case of appellants' sister concern on the identical facts, we are of the view that the impugned order passed by the Commissioner (Appeals) cannot be sustained on merits.

6. Therefore, the impugned orders are set aside and the appeals are allowed in favour of the appellants.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)