

Antifriction Bearings Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-06-1997

Reported in : (1997)(92)ELT206TriDel

Appellant : Antifriction Bearings

Respondent : C.C.E.

Judgement :

1. Appellant is absent in spite of notice, but has sent a request for transfer of the appeal to the Bench at Bombay. At this stage, we do not find it possible to transfer the appeal. We have heard Shri T. R. Malik, SDR and perused the papers.

2. By the impugned order, the Collector of Central Excise, Pune disallowed deduction of what is called "prompt payment cash discount" of 3%. It was disallowed on the ground that this discount had been given to all buyers irrespective of prompt or delayed payment. If that be so, its real nature is that of trade discount given to all dealers and as such, deduction would be allowed.