

Cce Vs. Pharma Offset

Cce Vs. Pharma Offset

SooperKanoon Citation : sooperkanoon.com/11727

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-20-1997

Reported in : (1997)(72)LC815Tri(Mum.)bai

Judge : G B Deva, J T J.H.

Appellant : Cce

Respondent : Pharma Offset

Judgement :

1. The assesseees in this case were manufacturing shells and slides for a cigarette manufacturer, whose brand name and logo were printed on the shells and slides. The assesseees, being a SSI unit, filed a classification list claiming the benefit of notification 175/86. The Assistant Collector denied the benefit on the ground that the goods were being manufactured on behalf of a person, who was not eligible for the benefit of the notification. The Collector (Appeals) reversed the decision of the Assistant Collector giving rise to the present appeal before us from the Revenue.

2. We have heard Shri D.S. Negi, Id. SDR for the Revenue and Shri M.H.Patil, Id. Advocate for the respondents.

3. The decision of the Tribunal in the case of Kerala State Electricity Board holding that where goods were manufactured by a job worker from raw material supplied by the principal manufacturer and where the transaction was on principal to principal basis, job worker is the manufacturer in terms of Section 2(f) of the

CESA, 1944 was upheld by the Supreme Court as . The Collector's findings in this respect are correct. As regards interpretation of clause 7 of the notification 175/86, the Collector has relied upon the Trade Notice issued by the Bombay Collectorate No. 83 of 1987 dated 9.11.1987 in which the trade was informed that SSI Units manufacturing metal labels/crown corks/collapsible tubes, P.P. caps which bore name or logo of the brand name of owner, would be eligible to the benefit of subject notification. The Supreme Court in their judgement in the case of Ranadey Micronutrients v. CCE , observed that the instructions given by the department to lower forums, has binding effect.

4. In the result, we find no infirmity in the order passed by the Collector. This appeal from the Revenue is, therefore, dismissed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com