

**Ashi Pvt. Ltd. Vs. Cce**

**Ashi Pvt. Ltd. Vs. Cce**

**SooperKanoon Citation :** [sooperkanoon.com/12229](http://sooperkanoon.com/12229)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Nov-28-1997

**Reported in :** (1998)(74)LC535Tri(Delhi)

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

**Appellant :** Ashi Pvt. Ltd.

**Respondent :** Cce

**Judgement :**

1. The appellants are engaged in the manufacture of Prestressed Monoblock Concrete Sleepers.
2. The point to be considered in this case is whether inserts supplied by the railways are to be included in the value of concrete sleepers.

It was the contention of the party that inserts were supplied by railways at free of cost and as such their value has not been included in the value of concrete sleepers manufactured by the appellants.

3. On the other hand, Shri Ali, Id. DR submitted that the issue involved in this case is no longer res Integra in view of the fact that the Supreme Court has held in the case of Burn Standard Co. Ltd. v. Union of India supplied by railways at free of cost are to be included. He also submitted that the Tribunal has been consistently following this view in the subsequent cases. In the facts and circumstances of the case and the issue has already been decided by the Supreme Court in the case

referred to above, we do not find any substance in the appeal filed by the assessee. Accordingly the appeal is dismissed.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**