

Barmalt (India) Ltd. Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-26-1997

Reported in : (1998)(75)LC108Tri(Delhi)

Judge : U Bhat, S T K.

Appellant : Barmalt (India) Ltd.

Respondent : Cce

Judgement :

1. The disputed appeal relates to the question whether the manufacturer who has collected estimated transit insurance charges from the buyers, liable to pay Central Excise duty on the difference between the charges collected and the amount actually paid as insurance charges The Tribunal has held that the differential amount cannot be added to the assessable value. See, Final Order No. 93/97, dated 17.10.1997 in appeal E/2025/90-A. The lower authorities were in error in taking the contrary view. Hence we set aside the impugned order and allow the appeal.