

Cce Vs. Brown Box

Cce Vs. Brown Box

SooperKanoon Citation : sooperkanoon.com/12705

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-23-1998

Reported in : (1998)(75)LC280Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Cce

Respondent : Brown Box

Judgement :

1. Respondent is absent in spite of notice of hearing, but has sent a request for adjournment. We find no ground for adjournment. We have heard Shri K. Srivastava, SDR and perused the papers.

2. Respondent, as job worker was receiving raw materials from customers manufacturing corrugated boxes, supplying the same to the customers and paying duty on the job charges under Notification No. 119/75. The Assistant Collector denied the benefit of the notification on the ground that the product delivered to the buyer was different from the raw materials from the buyer and the benefit of the notification was not claimed in the classification list. The Supreme Court has held that in such cases the job worker would be entitled to the benefit of the notification See Prestige Engineering (India) Ltd. .

The omission to claim the benefit in the classification list cannot stand in the way of the respondent claiming benefit at a later stage.

There is no ground to interfere. The appeal is dismissed.

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