

**Cce Vs. Hickson and Dadajee Ltd.**

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**SooperKanoon Citation : [sooperkanoon.com/12709](http://sooperkanoon.com/12709)**

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

**Decided On : Jan-23-1998**

**Reported in : (1998)(75)LC812Tri(Mum.)bai**

**Judge : U Bhat, S T K.**

**Appellant : Cce**

**Respondent : Hickson and Dadajee Ltd.**

**Judgement :**

1. Respondent, manufacturing two varieties of Dyes and selling the same to wholesalers and on contract to industrial consumers, filed price list in Part-I declaring the price as Rs. 175.00 per kg. and Rs. 220.00 per kg. and price list in Part-II declaring the price as Rs. 117.50 per kg. and Rs. 135.00 per kg. for supply of 1000 kgs. to industrial consumer. The Assistant Collector approved the price list directing that Part-I price list will govern the contract covered by Part-II price list. Collector (Appeals) set aside this order and held that the contract will govern prices in price list in Part-II which were less than the declared Part-I price. This order is now challenged by the Department.

2. The industrial consumer buying huge quantities of Dyes is a separate class of buyer, distinct from the wholesale buyers in respect of whom Part-I price list was filed. Therefore, it would be contrary to law to assess the goods contracted to be sold at the same price as the price shown in Part-I. The difference in prices is also justified on consideration of the huge quantity contracted for purchase.

