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Garware Plastics and Polyester Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-12-1998

Reported in : (1998)(77)LC405Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Garware Plastics and Polyester

Respondent : Cce

Judgement :
1. Appellant is absent in spite of notice of hearing. We have heard Shri M. Ali, JDR.2. The short question arising for consideration is whether on refund of excess duty collected from the buyer and paid to the Government, there should be re-determination of the assessable value treating the excess amount as part of the wholesale price and profit in the hands of the manufacturer. The lower authorities have held that there should be redetermination of the assessable value and recomputation of the duty and only the excess on such recomputation is to be refunded. The Tribunal has upheld this view in Amur Dye Chem . We find no ground to interfere and accordingly dismiss the appeal.

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