

Cce Vs. Parle Products Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-06-1998

Reported in : (1998)(76)LC437Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Cce

Respondent : Parle Products Ltd.

Judgement :

1. Respondent is absent in spite of notice but has sent a request for decision of the appeal on merits. We have heard Shri M. Ali, JDR and perused the papers.
2. The dispute in the appeal is whether cost of 7-ply cardboard cartons provided by the respondent as packing for confectionery as well as biscuits manufactured by the respondent and supplied to Canteen Stores Department has to be included in the assessable value. The plea of the respondent that packing was given only at the specific request of the Canteen Stores Department was accepted by the Collector (Appeals) who set aside the order of the Assistant Collector. In the respondent's own case we set aside a contrary order passed by the Collector (Appeals) in respect of two demands by Final Order No. 1975-1976/97-A, dated 27.10.1997 (Appeals E/2522-2523/90-A) holding that the extra packing was not the normal packing for supply of goods in the wholesale trade and therefore the cost thereof cannot be included in the assessable value.