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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-19-1998

Reported in : (1999)(82)LC630Tri(Delhi)

Judge : U Bhat, S T K.

Appellant : Goramal Hari Ram

Respondent : Cce

Judgement :

1. Order-in-appeal No. 154-155/94 dated 17.3.1994 confirming original order No. 74/93-94 dated 4.10.1993 is under challenge in this appeal.

2. Appellant filed several price lists declaring different prices for wholesale dealers in Delhi and outside Delhi and also claiming certain deductions. The controversy regarding deduction does not survive now.

The Assistant Collector held that the higher price charged from dealers in Delhi will govern the sales to outstation dealers also. On that basis, a demand was also made for the period 27.7.1992 to 9.10.1992 and the demand was subsequently confirmed. These orders were challenged by way of two appeals before the Collector (Appeals) who passed a common order dismissing the appeals. Appellant should have filed two separate appeals but has filed only one appeal. We treat the present appeal as the one against the order passed by the Collector (Appeals) confirming the demand confirmed by the Assistant Collector.

3. There is no dispute that appellant was effecting sales to wholesale dealers in Delhi and outside Delhi and for the two sets of dealers he had different prices, based on higher discount to outstation dealers.

There can be no doubt that there can be regional classification of wholesale dealers. The appellant has only classified buyers on the basis of the regions. This has been accepted in the order in the appellant's own case in 1994 (69) ELT 269 (T) : 1994 (52) ECR 626 (T).

4. We accordingly set aside the orders confirming the demand and allow the appeal.

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