

Cce Vs. Sonic Electronics Industries

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-26-1998

Reported in : (1999)(83)LC453Tri(Delhi)

Judge : J Balasundaram, A T V.K.

Appellant : Cce

Respondent : Sonic Electronics Industries

Judgement :

1. The Revenue is aggrieved by the order of the Collector of Central Excise (Appeals), New Delhi upholding the order of the Assistant Collector, who has held that the value of clearances of branded goods is required to be excluded while computing the aggregate value of clearances of Rs. 75 lakhs in terms of Notification 175/86, in respect of the respondents herein who manufacture loud speakers and speaker systems in their own name (un-branded) and in the name of M/s. Onida Saka Ltd. (branded).

2. The Collector (Appeals) has relied upon the Tribunal's order in the case of CCE Bhubaneswar v. Power and Control 3. We have heard Shri R.D. Negi, learned SDR, notice issued to the respondents has been returned undelivered; however, since the issue is settled by the Tribunal's order cited above, which has been followed subsequently in several cases, we proceeded to dispose of the appeal after perusing the records. CCE v. Power and Control cited supra, the Tribunal has clearly held that the branded goods cannot be treated as goods cleared in terms of

para 1(a) and Kb) of Notification 175/86, since such goods are not entitled to the benefit of SSI exemption, while for the purpose of computing the first clearances of specified goods in terms of paragraphs 1l(a) and Kb), only such clearances of specified goods which are made in terms of these two paragraphs are to be taken into consideration i.e. to say only those clearances which have been given the benefit of full exemption or concessional rate in terms of paragraphs 1l(a) and 1(b). This order of the Tribunal has been followed in other cases. Following the ratio of the above order which is squarely applicable in the facts of the present case, we hold that there is no warrant to interfere with the impugned order and accordingly uphold the same and reject the appeal.

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