**Collector of Central Excise Vs. AustIn Engineering Co. Ltd.**

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**SooperKanoon Citation** : sooperkanoon.com/14612

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

**Decided On :** Nov-05-1998

**Reported in** : (2002)(145)ELT70Tri(Mum.)bai

**Appellant** : Collector of Central Excise

**Respondent** : AustIn Engineering Co. Ltd.

**Judgement** :

1. The question for consideration in this appeal is whether the assessee could have different assessable values for the products to be sold in different areas of the country.

2. The Collector (Appeals) held that since difference in price was on commercial considerations, there could be different assessable values.

This is not questioned in the appeal. He had noted that the Bombay High Court judgment in Godrej & Boyce Manufacturing v. U.O.I. - 1984 (18) E.L.T. 172, which held to the contrary was set aside by the Supreme Court which remanded the matter to the High Court to consider the questions in the light of some documents produced before the Court.

Once the judgment has been set aside it is no longer valid as evident.

On the other hand the Collector's (Appeals) view is fully supported by the ratio of the decision of this Tribunal in Gora Mai Hari Ram Ltd. v.CCE -1994 (69) E.L.T. 269.