**Jyoti Structures Ltd. Vs. Commissioner of Central Excise**

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**SooperKanoon Citation** : sooperkanoon.com/14831

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

**Decided On :** Dec-10-1998

**Reported in** : (1999)(106)ELT402Tri(Mum.)bai

**Appellant** : Jyoti Structures Ltd.

**Respondent** : Commissioner of Central Excise

**Judgement** :
1. The appellant who manufactures on job work parts of transmission towers, filed a price list in which the assessable value on such goods was worked out at the total of cost of raw material and job charges.

Proceedings initiated by the department on the ground that the manufacturer's profits were not included in the assessable value have resulted in the passing of the order impugned in the appeal.

3. This Tribunal's decision in Appeal E/5495/91-A, filed by the Collector of Central Excise, Aurangabad against the order of the Collector (Appeals) for a later period, holding that the job charges included the manufacturing profit has been dismissed by the Tribunal on the ground that the job charges would necessarily include the profit element. Liket in that case, the department has no case that the appellant collected any amount from the buyers as profit over and above the job charges. The value declared therefore must be considered to have been included in the manufacturer's profit.

4. Appeal allowed and the impugned order set aside. Consequential relief.