

Collector of Central Excise and Vs. Crompton Greaves Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-12-1999

Reported in : (1999)(66)ECC180

Judge : S T Gowri, G Srinivasan

Appellant : Collector of Central Excise and

Respondent : Crompton Greaves Ltd.

Judgement :

1. The appeal by the department against the order of the Collector (Appeals) holding that the assessee was entitled to the discount on the product manufactured by it claimed in the price list.
2. The ground in the appeal, which was reiterated by the departmental representative, is that in the absence of the details of the percentage of discount, the categories of persons which is available, it is not permissible.
3. On going through the price list we find that in respect of each product in each price list there is not more than one rate of discount claimed. Thus, for example, price list No. 166/9.3.94 with effect from 3.9.93 claimed 20% in respect of all the goods. Other price lists claimed different rates of discounts but on different goods. In that situation, there would be no question of any schedule. It will also be evident that the discount was available to all persons in the absence of any restriction in the price list. There is therefore no justification for denying the discount. The

circumstances the assessee did not reply to the letters of the department, or continue to avail the discount despite it being denied, may, and indeed ought to have, invited action according to law for this, but are not by itself sufficient to deny discount. We see no reason to interfere.

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