

Fame Incorporated Vs. Collector of Central Excise

Fame Incorporated Vs. Collector of Central Excise

SooperKanoon Citation : sooperkanoon.com/16921

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-05-1999

Reported in : (1999)(114)ELT989TriDel

Appellant : Fame Incorporated

Respondent : Collector of Central Excise

Judgement :

1. The issue involved in this appeal filed by M/s. Fame Incorporated in whether the benefit of Notification No. 175/86 is available to the goods affixed with brand name National, Sanyo etc.
2. When the matter was called none appeared on behalf of the Appellants and the Notice issued to them has been received back from the postal authorities with the remarks "CLOSED". We, therefore, heard Id. DR and perused the records.
3. We find from the memorandum of Appeal that the Appellants had themselves mentioned that Radio Cassette Recorder manufactured by them are pre-fixed with the words like "National", "Sanyo", "Takara" etc.

They have also claimed that the products are sold under brand name FAME which was owned by them. In the light of their admission that the products are affixed with the words like Sanyo and National which are the manufactured & marketed by internationally known brands. The Commissioner (Appeals) had rightly rejected their appeal. Therefore we do not find any reason to interfere with his findings and

accordingly the appeal filed by them is rejected.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com