

Devkinandan and Sons Vs. Collector of Central Excise

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SooperKanoon Citation : sooperkanoon.com/16978

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-13-1999

Reported in : (2000)(115)ELT67TriDel

Appellant : Devkinandan and Sons

Respondent : Collector of Central Excise

Judgement :

1. The issue involved in this appeal, filed by M/s. Devkinandan & Sons, is whether the benefit of Notification No. 175/86 is available to meter boxes on which name of Rajasthan State Electricity Board is affixed.
2. When the matter was called, no one was present on behalf of the appellants, in spite of notice. We, therefore, heard Shri R.K. Sharma, Id. SDR and perused the records.
3. It was brought to our notice that the issue involved in the present appeal is covered by the decision of the Tribunal in the case of C.C.E., Belgaum v. Udaya Chandra Suvarna reported in 1999 (32) RLT 360, in which it was held that as per the Explanation VIII to Notification No. 175/86, the brand name shall mean a name which is used in relation to the specified goods for the purpose of indicating connection in the course of trade. As in the present case, there is no trading in the meter boxes, the mentioning of RSEB on the meter boxes will not amount to affixing of brand name and the mischief of para 7 of the Notification will not be attracted. We, accordingly, allow the appeal filed by the appellants.

