Tata Chemicals Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/20136

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-22-2000

Reported in : (2001)(74)ECC231

Judge : K Sreedharan, N T C.N.B.

Appellant : Tata Chemicals Ltd.

Respondent : Cce

Judgement :

1. In this ROM filed in 52 appeals disposed of by a common Order, Petitioner wants to have a clarification of the points stated in paragraph 8 of the order and the period mentioned in paragraph 2 thereof.

2. While dealing with deductions, namely, distributors discount and commission to consignee distributors, stock liquidation discount and uniform discount, we observed in paragraphs 8 of the order that When such commission is excluded, we arrive at the assessable value.

That assessable value should be the basis for the assessment of the goods removed from the factory. This legal position cannot now be disputed. So we hold that the entire removal should be assessed on the basis of the value after deducting the commission extended to Distributors.

Actually the word "commission" used in the above 2 sentences should have been avoided and the word 'discount' should have been used.

Accordingly, word 'commission' seen in the closing part of paragraph 8 will stand substituted by the word 'discounts'.

3. The transactions actually dealt with by us in the common order related to the period from 1981-1988. While mentioning that period a clerical mistake happened to crept in restricting the years to 1981-85.

This clerical mistake has only to be rectified and alter the first sentence in paragraph 2 of the order as "transactions which have been given rise to these appeals are of the period from 1981-1988." 4. ROM is ordered in the above terms. No other point arises for decision in this petition. Carry out this correction in the final order forthwith and give copies to the parties in accordance with the Rules.