Commissioner of Central Excise, Vs. M/S. Dali and Samir Engg Pvt Ltd and

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SooperKanoon Citation : sooperkanoon.com/21441

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-14-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Dali and Samir Engg Pvt Ltd and

Judgement :
1. In the common order impugned in these appeals, the Commissioner (Appeals) has held that in arriving at the cost of the assessable value of goods manufactured by each of the respondent before us (the appellant before him) the excise duty paid on the raw material used for manufacture of goods should not be included. He relied upon the decision of the Tribunal in Dai Ichi Karkaria vs CCE 1996 (81) ELT 676.

This appeal by the department questions are the correctness of his decision.

2. The ratio of the decision of the Tribunal has been confirmed on appeal to the Supreme Court in its judgement as reported in 2000 (112) ELT 353.