Commissioner of Central Excise, Vs. M/S Sur Henning Pvt. Ltd,

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SooperKanoon Citation : sooperkanoon.com/22375

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT

Decided On : Apr-20-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S Sur Henning Pvt. Ltd,

Judgement :

1. This is an appeal filed by the Revenue. Whether national interest on advance is to be included or not in determining the assessable value is an issue to be considered in this appeal. We find that the issue involved herein has already been decided by Supreme Court in the case of VST Industries Ltd. reported in 1998 (97) ELT 395 (S.C.). No evidence has been brought on record to substantiate that there is an nexus between advance and fixation of price.

2. In view of the above decision, we do not find any substance in the appeal filed by the department. Accordingly, this appeal is dismissed.