

**Cce, Chandigarh Vs. M/S. Malwa Cotton Spinning Mills**

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**SooperKanoon Citation : [sooperkanoon.com/24061](http://sooperkanoon.com/24061)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Jun-26-2001**

**Appellant : Cce, Chandigarh**

**Respondent : M/S. Malwa Cotton Spinning Mills**

**Judgement :**

1. The Revenue seeks stay of operation of the impugned order passed by the Commissioner of Central Excise (Appeals) holding that dying charges are admissible deductions from the assessable value of Cotton Yarn and Acrylic Yarn manufactured and cleared by the respondent. According to the Revenue this is not a permissible deduction and the respondent should have paid duty on the value of the dyed yarn.

2. On hearing both sides and noting that the lower appellate authority has relied upon Tribunal's order in the assessee's own case reported in 2000 (118) ELT 184 in which it has been held that the dyeing charges are admissible deductions from assessable value, we are of the view that the Revenue has not made out any prima facie case for stay. We, therefore, reject the application.