Commissioner of Central Excise, Vs. Surat Beverages Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/25144

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-23-2001

Appellant : Commissioner of Central Excise,

Respondent : Surat Beverages Pvt. Ltd.

Judgement :

1. The question for consideration in this appeal is the inclusion in the assessable value of the beverages manufactured by the respondent of charges that it pays for hiring plastic crates in which these bottles containing beverages are transported from its factory to the premises of the dealers.

2. Dealing with an identical issue for a different period, the Tribunal, while that these disposing of appealE/2300/96 relating to the same manufacturer, has held that these charges were not includible in the value of the beverages. The departmental representative is not able to say why the ratio of that decision should not apply.