

**Parle Beverages Ltd. Vs. Commissioner of Central Excise,**

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**SooperKanoon Citation :** [sooperkanoon.com/25536](http://sooperkanoon.com/25536)

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

**Decided On :** Sep-10-2001

**Appellant :** Parle Beverages Ltd.

**Respondent :** Commissioner of Central Excise,

**Judgement :**

1. The application is for waiver of deposit of duty of Rs. 96.66 lakhs approx. and penalty of Rs. 10 lakhs.
2. The applicant is a manufacturer of beverages bearing various brand names of Coca-Cola Co. Ltd. It was supplied the concentrate for making these beverage by Britco Foods Ltd. This company also reimbursed to it part of the expenses that it incurred on advertising the beverages that it manufactured. The duty has been demanded, and penalty imposed on the view of the Commissioner that the expenses ultimately borne by Britco Foods Ltd. are includable in the assessable value of the goods that the applicant manufactured.
3. Prima facie the issue is squarely covered by the decision of the Tribunal in Hariyana Drinks Pvt. Ltd. vs. CCE 2000 (40) RLT 769 on the identical issue. Accordingly we waive deposit of the duty and penalty and stay their recovery.