

Tainwala Personal Care Products Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/28274

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-23-2002

Reported in : (2002)(82)ECC642

Judge : K Usha, N T C.N.B.

Appellant : Tainwala Personal Care Products

Respondent : Cce

Judgement :

1. When the petition for stay came up for hearing it was agreed by both sides that the appeal can also be disposed of.

2. The only issue that arises for consideration is whether the effective date is the date of assignment deed under which the Brand was assigned or the date of the certificate of registration. We have no hesitation to accept the contention raised by the appellant that the relevant date is the date of assignment of the brand name is in favour of the appellant. The above position is covered by two decisions of this Tribunal in Charkha Detergents & Soap Enterprises v. CCE, New Delhi(CEGAT-Del.) and Gavs Laboratory (P) Ltd. v.CCE, New Delhi in favour of the appellant. In the light of the above, the appeal stands allowed.