

Cce Vs. Enpee Pharma Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/28283

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-24-2002

Reported in : (2002)(82)ECC641

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

Appellant : Cce

Respondent : Enpee Pharma Pvt. Ltd.

Judgement :

1. The main contention raised in this appeal at the instance of the Revenue is that the Customer of the respondent should be treated as a related person and assessment should have been made on that basis. The above issue is now settled by the decision of the Supreme Court in Pawan Biscuit Co. (Pvt.) Ltd. v. CCE, Patna against the contention raised by the appellant before us. In view of the above, the appeal stands dismissed.