Commissioner of Central Excise Vs. Target Marketing

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SooperKanoon Citation : sooperkanoon.com/28367

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-10-2002

Reported in : (2002)(82)ECC426

Judge : S T Gowri, G Srinivasan

Appellant : Commissioner of Central Excise

Respondent : Target Marketing

Judgement :

1. The two questions for consideration in this appeal are the classification of Uninterrupted Power Supply (UPS) manufactured by the respondent and inclusion in the value of such UPS the batteries for such machines that it supplied.

2. The classification determined by the larger bench of the Tribunal of such goods under heading 85.04 in its decision in Luminous Electronics Pvt. Ltd. v. CCE having been confirmed by the Supreme Court while disposing of the appeal by J.K. Synthetics Ltd. (Civil Appeal No. 9175 of 1995), we confirm the correctness of the classification determined by the Commissioner (Appeals).

3. The Commissioner (Appeals) has found that the respondent supplied the batteries from its depot to buyer, and after examination of figures, noted that the number of batteries supplied did not necessarily tally with the number of UPS supplied and thus concluded that the activity of supply of batteries was not necessarily related to the manufacture of UPS. The appeal does not cite any

material to question his conclusion. We therefore decline to interfere.