

**Bata India Ltd. Vs. C.C.E.**

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**SooperKanoon Citation :** [sooperkanoon.com/2869](http://sooperkanoon.com/2869)

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

**Decided On :** Sep-26-1986

**Reported in :** (1986)(10)ECC209

**Judge :** D V S., G Member

**Appellant :** Bata India Ltd.

**Respondent :** C.C.E.

**Judgement :**

ORDER Nos. 403 and 404/86-A dated 29-5-1986 in Appeal No. ED/SB/T200/77-A and Appeal No. ED/SB/T536/81-A 1. In exercise of the powers conferred by Sub-section (2) of Section 35C of the Central Excises and Salt Act, 1944, the Tribunal hereby makes the following rectification in the aforesaid. Order: In place of the sentence: "Only question to be answered is whether both Bata and BSC goods are 'such goods' as Bata brand goods and whether the affixing of brand name amounts to manufacture to make the goods as being of different category", in paragraph 8, the following shall be substituted: Only question to be answered is whether both Bata and BSC goods are different and whether the affixing of brand name amounts to manufacture to make the goods as being of different category.