

Commissioner of C. Ex. Vs. Pyramid Software and Tech.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-15-2003

Reported in : (2003)(156)ELT239TriDel

Judge : S Kang, a T V.K.

Appellant : Commissioner of C. Ex.

Respondent : Pyramid Software and Tech.

Judgement :

1. Revenue filed these appeals against the orders passed by the Commissioner (Appeals) whereby the Commissioner (Appeals) held that the value of carry bags and AC-DC static converters is not to be included in the assessable value of automatic data processing machines manufactured by the respondents.
2. When the case was called, none appeared on behalf of the respondents. The notice issued to the respondents was received back with the postal remarks 'left', therefore, the appeals are being taken up in the absence of the respondents.
4. Carry bags, which were supplied with every automatic data processing machine (computer), were separately mentioned in the invoice. The computers, in question, are laptops, which are carried in these bags, along with accessories of computer. As the respondents are clearing the laptops with carry bags in the course of trade, the value of carry bags is not to be included in the assessable value of the laptop computer.

5. In respect of AC-DC static converters, the adjudicating authority gave a finding of fact that these are not cleared with every computer and the computer is complete without converter. As the converter is not an integral part of the computer and is used as optional accessory with the computer, the value of the converter is not includible in the assessable value of computer. The appeals are disposed of as indicated above.

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