Collector of Central Excise Vs. Metro Playing Card Company

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SooperKanoon Citation : sooperkanoon.com/3042

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-19-1986

Reported in : (1989)(40)ELT110TriDel

Appellant : Collector of Central Excise

Respondent : Metro Playing Card Company

Judgement :

1. The revision show cause notice of the Central Government seeks to disallow deduction of cost of transportation from the sale price of the respondents' goods on the ground that assessable value of the goods at the factory gate was ascertainable.

2. The respondents maintain that there was no sale of their goods at the factory gate and that they delivered the goods at the dealers' premises. They add that this has been their stand throughout in the proceedings and to substantiate it they invite our attention to their letter dated 13-6-1977 (with which the price list was forwarded to the Assistant Collector) and to their submissions, oral as well as in the written affidavit, before the Appellate Collector. They argue that deduction of cost of transportation, whether actual or overaged, has been allowed by the Supreme Court in their judgment on Section 4 [1983 ELT 18% (S.C.) - Bombay Tyre International].

3. The learned representative of the department is unable to produce the relevant price list or to show otherwise that the respondents' goods were in fact sold at the

factory gate and not at the dealers' premises.

4. In the circumstances, we are unable to sustain the revision show cause notice and hence discharge it. The appeal is dismissed.