Albert David Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/32193

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-10-2003

Judge : S Kang, M T K.D.

Appellant : Albert David Ltd.

Respondent : Cce

Judgement :
2. The issue involved in this appeal is whether the samples of medicine drawn from and kept in the factory premises as control samples are excisable after their expiry. The Revenue has confirmed the demand of duty on these samples. We find that this issue is already covered by the decision of the Tribunal in the case of Aristo Pharmaceutical Ltd. v. Commissioner of Central Excise, Bhopal [2000 (121) ELT 386] and in another case of Laboratories P. Ltd. v. CCE, Bhopal [2001 (127) ELT 695] and in appellant's own case vide Final Order No. 214//02/c dated 10.10.02 where the Tribunal had held that control samples which were not cleared from the factory are liable for excise duty as they had attained the stage of marketability. In view of the above decisions of the Tribunal, we find no infirmity in the impugned order. The appeal is dismissed.