

Vikram Detergents Private Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-25-2003

Reported in : (2004)(91)ECC512

Judge : K Usha, N T C.N.B.

Appellant : Vikram Detergents Private

Respondent : Cce

Judgement :

1. The issue raised is whether the price of HDPE bags in which detergent is packed and sent is includible in the assessable value of detergents. The remand order has directed re-consideration of the case in the light of this Tribunal's decision in the appellant's own case and other case law cited before the Apex Court.

2. Learned Counsel for the appellant has pointed out that this Tribunal has held in the appellant's own case vide Final Order No. 671-673/99-A dated 21.05.99 that the cost of such packing is not to form part of the assessable value. He also referred to the decision of this Tribunal in the case of Guliag Chemicals and Plastic Pvt. Ltd. vs. Collector of Central Excise 1993 (63) ELT 710 (Trib.) wherein it had been held that HDPE bags are durable and returnable containers and their cost is not to be included in the assessable value. The learned counsel also pointed out that the invoice provided for reimbursement of appropriate packing cost upon return of the HDPE bags.

3. We have perused the records and considered the submissions made by the learned SDR also. The issue remains covered in favour of the appellant under the orders of this Tribunal in their own case as well as in the case of other parties. Therefore, the present appeal is allowed with consequential relief, if any, to the appellant.

Operative part of the order was pronounced & dictated in the open Court on 25.9.2003.

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