Devarsons Corporation Vs. Commissioner of Central Excise

Devarsons Corporation Vs. Commissioner of Central Excise

SooperKanoon Citation : sooperkanoon.com/33245

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-28-2003

Reported in : (2004)(166)ELT340Tri(Mum.)bai

Judge : S T S.S., K Kumar

Appellant : Devarsons Corporation

Respondent : Commissioner of Central Excise

Judgement :

1. The short question that arises in determination in this appeal is whether duty and penalty could be imposed when goods are cleared to a Public Sector Undertaking at prices/value lower than those approved in the price lists.

2. After hearing both sides and considering the fact that the values at which the goods have been cleared to the said Public Sector Undertakings have not been found to be in violation of the Section 4 of the Central Excise Act, 1944, the procedural requirement of getting the lower value approved may call for a penalty, but no duty demands can be determined.

3. Consequently the orders as regards duty are set aside and on penalty confirmed and appeal disposed off in above terms.