

Cenlub Systems Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/33373

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-10-2003

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

Appellant : Cenlub Systems

Respondent : Cce

Judgement :

1. The issue raised in this appeal at the instance of the assessee is whether installation charges received by it are liable to be included in the assesseeable value of the parts of the machinery cleared by it from its factory. Reliance was placed by the appellant on the decision of the Supreme Court in Triveni Engg. Works Ltd. Vs. CCE, 2002-Taxindiaonline-14-SC-CX. The Commissioner (Appeals) observing that ratio in Triveni Engg. Works Ltd. is not applicable to the appellant's case, upheld the demand. We fail to understand as to how the Commissioner (Appeals) has come to such a conclusion. He does not give any reason to hold that Triveni Engg. Works Ltd. is not applicable to the facts of the case. According to us, ratio of the decision of the Supreme court is directly applicable to the appellant's case. We, therefore, set aside the order impugned and allow the appeal.