**Commissioner of Central Excise Vs. Kada S.S.K. Ltd.**

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**SooperKanoon Citation** : sooperkanoon.com/35213

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** May-11-2004

**Reported in** : (2004)(170)ELT471Tri(Mum.)bai

**Judge** : S T S.S., T Anjaneyulu

**Appellant** : Commissioner of Central Excise

**Respondent** : Kada S.S.K. Ltd.

**Judgement** :

1. Revenue is in appeal on valuation of molasses sold by lender, should have been cleared on basis of costing when captively consumed or sold by tender and the Vasant Dada Sugar Institute, Pune's Chief Sugar Technologist has stated that cost of many action of molasses without adding any overheads is Rs. 852/- PMT and valuation in this case should be Rs. 1,000/- PMT.2. Commissioner (Appeals) has found that it is not the Revenues case that the price at which molasses were sold was not genuine, and once genuine sale price is available, comparable goods price can not be applied.

3. Sale by tender, if the lender system is not found fault with would be contract prices and contract prices for sale are acceptable under Section 4(1)(a) value. When contracts between principal-to-principal and not otherwise impugned. These sales do not therefore require Rule 6 of Valuation Rules determinations as proposed. Nothing arises is found in the impugned order of Commissioner of Central Excise (Appeals). The same is to be upheld and Revenue's appeal

dismissed.