

**Commissioner of Central Excise Vs. Emson Gears Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/37549](http://sooperkanoon.com/37549)

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

**Decided On :** Dec-29-2004

**Reported in :** (2005)(188)ELT34TriDel

**Judge :** S Kang, Vice-, A T V.K.

**Appellant :** Commissioner of Central Excise

**Respondent :** Emson Gears Ltd.

**Judgement :**

2. Revenue filed this appeal against the order in appeal passed by the Commissioner (Appeals). The only contention of the Revenue is that respondents were not entitled to the benefit of Small Scale Exemption Notification in respect of the goods manufactured by them, as the goods cleared by the respondents were not actually branded at all. Therefore, the value of such goods was not eligible for exclusion while computing the value of total clearances of the respondents.

3. The respondents bought to our notice that Tribunal in their own case vide Final order No. 801-802/2004-B dated 29-9-2004 [2004 (177) E.L.T.1001 (Tri.)] held that respondents had proved fact that respondents were clearing the goods with the logos along with specific part number on the demand of their customers. Therefore, appellants were clearing the branded goods.

4. We find that in the present case, the only contention of the Revenue is that respondents were not clearing branded goods. The Commissioner (Appeals) held

that the goods in question were cleared with the logo with branded name of their customers and the value of the clearance on such goods is to be included while computing the aggregate value of clearances. The Revenue had not produced any evidence to show that goods were cleared without any branded name. Therefore, we find no infirmity in the impugned order. The appeal is dismissed.

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