

Commissioner of Central Excise Vs. Europa Electronics

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-30-2004

Reported in : (2005)(183)ELT416TriDel

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

Appellant : Commissioner of Central Excise

Respondent : Europa Electronics

Judgement :

1. Heard learned SDR as none appeared on behalf of the respondents in spite of notice.
2. Revenue filed this appeal against the order-in-appeal passed by the Commissioner (Appeals). In the impugned order the Commissioner (Appeals) held that there is no evidence on record to show that respondents manufactured goods from the imported parts and components.
3. The contention of the Revenue is that respondents manufactured Black and White T.V., Audio Systems & Emergency light out of the parts imported by the respondents. The contention of the Revenue is that the respondents failed to show any evidence to show that imported parts and components were cleared as such. Therefore, it is proved that these are used in the manufacture of T.V. and Music System, which was cleared without payment of duty.

4. We find that Revenue is asking for duty in respect of the T.V. and Music System cleared without payment of duty. There is no evidence on record to show that respondents manufactured these items in their premise. The Commissioner (Appeals) gave a finding of fact that there is no such evidence. In the present appeal also Revenue had not produced any evidence regarding the manufacture of these goods.

Therefore, we find no merit in the appeal, the same is dismissed.

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