

**Cce Vs. BhasIn Electricals Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/38134](http://sooperkanoon.com/38134)

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

**Decided On :** Feb-16-2005

**Reported in :** (2005)(101)ECC359

**Judge :** S Kang, Vice, M T K.C.

**Appellant :** Cce

**Respondent :** BhasIn Electricals Ltd.

**Judgement :**

2. The Revenue filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals). Show cause notice was issued to the respondents on the ground that they were clearing the goods with the brand name of others and goods were cleared without payment of duty.

The Commissioner (Appeals in the impugned order confirmed the demand in respect of the goods, which were cleared with the brand names such as BPL, National, Videocon, Onida. In respect of the goods found in the factory, which were with the brand names of Parachute, Skylark and National, the duty was also confirmed. However, the Commissioner (Appeals) in the impugned order, held that brand names in respect of Welcome and Easy are given to the respondents by an assignment deed and in respect of Regal, Prestige, and Power Mix, the Revenue failed to prove that these brand names belonged to some other manufacturers. The contention of the Revenue is that the authorised signatory, Mrs. Ritu Bhasin in his statement under Section 14 of Central Excise Act admitted that they have

cleared the goods with the brand names of other manufacturers. Therefore, the Commissioner (Appeals) has wrongly accepted the appeal filed by respondents.

3. The contention of respondent is that in the statement Shri Madhusudan Bhasin, authorised signatory admitted that they had cleared certain number of pieces with the brand names of others and the demand has been confirmed and the respondents are not contesting that demand.

In respect of the other items, the contention is that the Revenue has not produced any evidence that the brand names belonged to some other manufacturers.

4. In this case, now, the issue is in respect of the goods cleared with the brand names such as Welcome, Easy, Regal, Prestige, Airwell and Kranti and in respect of the Welcome. The respondents produced the evidence that these were assigned to them by the owners of the brand name. This fact is not disputed by the revenue. In respect of Regal, Airwell and Kranti, there is no evidence on record to show that these brand names belonged to some other persons.

5. In these circumstances, we find no merit in the appeal filed by the Revenue and the same is dismissed.

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