

**Premier Plastics Pipe Inds. Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/39047](http://sooperkanoon.com/39047)

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

**Decided On :** May-12-2005

**Judge :** P Bajaj

**Appellant :** Premier Plastics Pipe Inds.

**Respondent :** Cce

**Judgement :**

1. This appeal has been directed by the appellants against the impugned order-in-appeal vide which the Commissioner (Appeals) has affirmed the order-in-original of the adjudicating authority rejecting the refund claim of the appellants.

2. I have heard both the sides and gone through the record. From the record, it is evident that the appellants supplied HDPE Pipes and other excisable goods to the Directorate General of Supplied & Disposal under an agreement wherein the rates of the goods were settled. At the time of clearance of the goods o those rates, duty was discharged accordingly, by the appellants. On account of reduction in the price agreed between the parties, the appellants have lodged the refund claim for the refund of the duty paid in excess. But in my view the refund claim of the appellants has rightly been rejected by the authorities below, by following the law laid down in the case of MRF v. CCE reported in 1997 92 ELT 309 (SC) wherein it has been observed that reduction in price subsequent to the clearance of goods and payment of duty, is not to effect liability to excise duty and no refund is admissible under the law to the assessee. Therefore, the impugned order passed by the Commissioner (Appeals) is upheld and the appeal of the appellants is

dismissed.

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