

Technocrat System Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-19-2005

Reported in : (2006)(193)ELT306TriDel

Judge : N T C.N.B., P Bajaj

Appellant : Technocrat System

Respondent : Commissioner of Central Excise

Judgement :

1. In this appeal the appellants have contested the correctness of the impugned Order-in-Appeal under which the Commissioner (Appeals) has confirmed the confiscation of the branded goods and imposition of redemption fine and penalty as detailed in the Order-in-Original of the adjudicating authority.

2. Learned Counsel has contended that the brand names in question namely, 'Turnado' and 'Yamaha' which had been used by the appellants in the manufacture of the goods do not belong to other persons, rather, these are of the appellants themselves. Therefore, the impugned order deserves to be set aside. But after going through the record, we are unable to accept the contention of the learned Counsel. We find from the record that the brand name 'Turnado' is owned by M/s. Sung Porn Co.

Ltd., Taiwan who had appointed M/s. Kobian India Pvt. Ltd. as their sole distributor for sale of their branded goods in India, while the brand name 'Yamaha' stands

registered in the name of M/s. Electro Equipment Enterprises, Hari Nagar, New Delhi. The appellants have no doubt applied for registration for these two brand names, in their name but so far the same had not been accorded to them. Having used the brand names of other persons without getting the licence/registration from the Central Excise, the appellants have rendered themselves liable for penal action. Their branded goods have been rightly confiscated and redemption fine and penalty imposed on them are quite reasonable. We do not find any illegality in the impugned order and the same is upheld. The appeal of the appellants is dismissed.

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