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Cce Vs. Electrolux Voltas Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-26-2005

Judge : K Kumar, S T Chittaranjan

Appellant : Cce

Respondent : Electrolux Voltas Ltd.

Judgement :

1. Heard both sides. The lower appellate authority has decided that after-sales service charges for four years being optional cannot be included for the purpose of valuation while determining MRP under Section 4A of the Central Excise Act, 1944. We are of the view that the said decision is legal and correct and hence, the Department's appeal is rejected.

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