

Cce Vs. Jct Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-30-2006

Reported in : (2006)(197)ELT59TriDel

Judge : S Kang, Vice, N T C.N.B.

Appellant : Cce

Respondent : Jct Ltd.

Judgement :

2. The Revenue filed this appeal against the order-in-appeal passed by Commissioner (Appeals). In the present appeal, the Revenue wants to add notional interest on advance received from the customers to the assessable value of the goods manufactured by the respondents.

3. We find that in the impugned order there is a specific finding that the sale price of goods is the same for the customers who had made security deposit and those who had not made such deposit. In view of this factual finding as the Revenue failed to show that the security deposit has influenced the price charged by the appellant, therefore, the appeal is dismissed.