

**Cce, Madurai Vs. Raja College of Engineering and Technology**

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

**Decided On :** Oct-13-2010

**Judge :** The Honourable Ms. Jyoti Balasundaram, Vice President & the Honourable Dr. Chittaranjan Satapathy, Technical Member

**Appeal No. :** E/304 of 2004 & E/CO/87 of 2004

**Appellant :** Cce, Madurai

**Respondent :** Raja College of Engineering and Technology

**Advocate for Pet/Ap. :** Shri T.H. Rao, SDR, for the Appellant. None for the Respondents.

**Judgement :**

Per Jyoti Balasundaram

1. The Revenue seeks denial of the benefit of Notification No. 167/71-CE dated 11.9.1971 to computers assembled in Raja College of Engineering and Technology on the ground that the computers were assembled only by technicians (college lecturers) and not at the time of imparting training while the benefit of the Notification is available only if the excisable goods are produced in an educational institution either during the course of imparting technical training of an academic or vocational nature or carrying out experiments or research.

2. None appears for the respondents, in spite of notice. Hence we heard the learned SDR and perused the records.

3. There is no evidence on record that the assembling of the computers did not take place during the course of imparting training to the college students. On the other hand, Shri K.R. Uthayan, a member of the teaching staff of the college has stated that the computers were assembled along with the assistance of students and this would clearly show that the assemble of the computers was done at the time of imparting of training to the students. Further, the statement of Shri Sundar, Manager of the college is also to the same effect. He stated that the computers were assembled and knocked down for study purposes by students. In this view of the matter, we see no reason to interfere with the order of the Commissioner (Appeals) who has extended the benefit of the notification and accordingly uphold the impugned order and reject the appeal. The cross-objection filed by the respondents is also dismissed as it is in the nature of reply to /comments upon the Revenue's appeal.

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