

Commissioner of Central Excise, Chennai Vs. M/S. Wipro Infrastructure Engineering Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Apr-01-2011

Judge : The Honourable Ms. Jyoti Balasundaram, Vice-President

Appeal No. : Appeal No.E/580/2010 [Arising out of Order-in-Appeal No.40/2010 dated 28.06.2010 passed by the

Appellant : Commissioner of Central Excise, Chennai

Respondent : M/S. Wipro Infrastructure Engineering Ltd.

Advocate for Pet/Ap. : For the Appellant: C. Rangaraju, SDR. For the Respondent: None.

Judgement :

1. The issue in dispute is as to whether education cess is required to be paid once again after arriving at the aggregate value of Customs duty.

2. I have heard learned SDR and perused the records - none appears for the respondents in spite of notice. I find that the issue stands settled in favour of the respondents by the decision of the Tribunal Sarla Performance Fibers Ltd. Vs Commissioner of Central Excise, Vapi [2010 (253) E.L.T.203 (Tri.-Ahmd.)] which decision has been followed by the Commissioner (Appeals) in the impugned order. I, therefore, see no reason to interfere with the same and accordingly uphold the

impugned order and reject the appeal.

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