

Cce, Pondicherry Vs. M/S. Manatec Electronics and Others

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Sep-21-2010

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

Appeal No. : Appeal Nos. E/246, E/247 & 248 of 2004

Appellant : Cce, Pondicherry

Respondent : M/S. Manatec Electronics and Others

Advocate for Pet/Ap. : Shri C. Rangaraju, Shri C. Dhanasekaran, SDR, for the Appellant. Ms. Uma Maheshwari, Advocate for the Respondents.

Judgement :

Per Jyoti Balasundaram

1. The issue in dispute in the above appeal namely as to whether erection and commissioning charges recovered from the assessees are required to be included in the assessable value on motor vehicle garage equipments manufactured and cleared by the assessees herein, stands decided against the Revenue vide Tribunal's decisions in CCE, Pune Vs. Nichrome Metal Works P. Ltd. - 2001 (135) ELT 429 and Emerson Network Power Vs. CCE, Mumbai - 2002 (150) ELT 722. The Commissioner (Appeals) has relied upon these decisions as well as upon other decisions of the Tribunal. Although Revenue has filed an appeal against the Tribunal's order in Nichrome Metal Works (supra) before the apex Court, the

appeal is still pending. Following the decisions of the Tribunal cited supra, we uphold the impugned order and reject the appeal.

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