

(2012) 07 AHC CK 0263

Allahabad High Court

Case No: Central Excise Appeal Defective No. 223 of 2005

Commissioner of Customs and
Central Excise

APPELLANT

Vs

Modern Transformer (P) Ltd.

RESPONDENT

Date of Decision: July 26, 2012

Acts Referred:

- Central Excises and Salt Act, 1944 - Section 35G

Citation: (2013) 293 ELT 224

Hon'ble Judges: Sunil Ambwani, J; Aditya Nath Mittal, J

Bench: Division Bench

Advocate: K.C. Sinha, ASGI and B.K.S. Raghuvanshi, for the Appellant;

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

1. We have heard Shri B.K.S. Raghuvanshi, learned counsel appearing for the appellant. The record of proceedings shows that the matter relates to value of goods. The question of law framed by the appellant is whether the respondent is entitled to exclude from the assessable value, an amount mutually agreed upon by the buyer towards the notional freight and insurance and that too without taking any insurance policy to cover the transportation of the goods and also this is not the actual amount of freight & transport.

2. u/s 35-G of the Central Excise Act, the appeal does not lie to this Court on the value of goods.

3. On the same ground that the appeal is not maintainable u/s 35-G, similar Central Excise Appeal Nos. 65 of 2004 and 85 of 2004 were also dismissed by the Court on 23-8-2007. The Appeal is accordingly dismissed.