

**(2015) 07 SC CK 0020**

**SUPREME COURT OF INDIA**

**Case No:** Civil Appeal No. 1596 of 2007

Commissioner of C. Ex.,  
Mumbai-III

APPELLANT

Vs

Hind Rectifiers Ltd.

RESPONDENT

**Date of Decision:** July 21, 2015

**Citation:** (2015) 322 ELT 191 : (2015) 14 SCC 716

**Hon'ble Judges:** A.K. Sikri and N.V. Ramana, JJ.

**Bench:** Division Bench

**Advocate:** S/Shri V. Lakshmikumaran, Prakash Shah, Jay Savla, Ms. L. Charanya, Vivek Sharma, Hemant Bajaj, Aditya Bhattacharya, Ambarish Pandey, R. Ramchandran, Anandh K. and M.P. Devanath, Advocates, for the Respondent; S/Shri K. Radhakrishnan, Senior Advocate, Ms. Shirin Khajuria, Arijit Prasad and B. Krishna Prasad, Advocates, for the Appellant

**Final Decision:** Dismissed

**Judgement**

@JUDGMENTTAG-ORDER

1. On the facts of this case, we find that the Commissioner while upsetting the Order-in-Original recorded a categorical finding that the insurance policy for the transportation of the goods was taken by the assessee on behalf of the purchaser which is clear from the letter dated 6-12-2001 addressed by the purchaser to the assessee itself. Therefore, the cost of transportation and insurance could not have been included for arriving at the price of the goods for the purpose of Excise duty. We, thus, find no merit in this appeal which is accordingly, dismissed.