

(2015) 05 SC CK 0048

SUPREME COURT OF INDIA

Case No: Civil Appeal No. 3684 of 2005.

Commissioner of Central Excise,
Trichy - Appellant @HASH Neycer
India Ltd.

APPELLANT

Vs

RESPONDENT

Date of Decision: May 11, 2015

Citation: (2015) 320 ELT 28 : (2015) 14 SCC 770

Hon'ble Judges: A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench: Division Bench

Advocate: S/Shri K. Radhakrishnan, Sr. Advocate, Arijit Prasad, Ms. Aruna Gupta and B. Krishna Prasad, Advocates, for the Appellant; Shri V.N. Raghupathy, Advocate, for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

1. The Department/Revenue wanted to add the value of Handle assembly, Ball valve assembly, overflow assembly, Syphon assembly, Outlet flange assembly and Flush pipe assembly, while arriving at the valuation of the flushing cisterns manufactured by the respondent. It is an admitted position that the aforesaid fittings are not manufactured by the assessee. It is also an admitted position that the assessee supplied the same to those buyers only who asked for that and in such a situation the assessee buys the aforesaid components from the market and supply to the buyers at their option. In these circumstances, the Tribunal has rightly declined to add the value of the aforesaid components which are not the part of flushing cistern manufactured by the assessee. Even otherwise, the amount of tax involved is not much. For these reasons we dismiss this appeal.