

Customs, Excise and Gold Tribunal - Delhi

Cce vs Atlas Auto Industries And Anr. on 20 August, 1998

Equivalent citations: 1999 (83) ECR 720 Tri Delhi

Bench: J Balasundaram, A T V.K.

ORDER Jyoti Balasundaram, Member (J)

1. In both these appeals filed by the Revenue the issue involved is whether element of excise duty is to be deducted from the assessable value for the purpose of levying Cess.

2. Shri R. Santhanam, Ld. Counsel appearing on behalf of the Respondents submitted that the issue stands settled by the Hon'ble Supreme Court in the case of CCE Patna v. Tata Engineering and Locomotive Co. in which it was held that calculation of 1/8% ad valorem of the Motor Vehicle for the purposes of the levy and collection of the cess must, therefore, be made as if it was excise duty that was being calculated and applying the provisions of the Central Excise and Salt Act for the purpose.

3. Arguing on behalf of the Revenue the Ld. SDR leaves the matter to the decision of the Bench.

4. We heard both sides. As the issue has been settled by the Supreme Court in the case of Telco (supra), following the ratio of the decision, we reject both the appeals filed by the Revenue.

(Order dictated and pronounced in the open court).