

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 1270/2005

COMMNR. OF CENTRAL EXCISE, CHENNAI-II

Appellant(s)

VERSUS

M/S. AEONS CONSTRUCTION PRODUCTS LTD.

Respondent(s)

(with appln. (s) for ex-parte stay)

Date : 01/05/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Rupesh Kumar,Adv.
Mr. Ritesh Kumar,Adv.
Mrs. Sunita Rani Singh,Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s)

Mr. V. Balachandran,Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 1270 OF 2005

Commnr. Of Central Excise, Chennai-II

Appellant(s)

VERSUS

Aeons Construction Products Ltd.

Respondent(s)

O R D E R

Admitted fact which has come on record is that the goods which were cleared by the respondent assessee were at the factory gate and were removed at the factory gate. In fact, Commissioner in his order has gone to the extent of observing that sale of the goods in question took place at that stage. Thus, it becomes clear from the aforesaid finding that the ownership for the goods was passed on to the buyer at the time of transfer of the goods at the factory gate. If the transportation work was taken by the assessee, thereafter, at the instance of the buyer and deliver the goods at the site, that cannot be a ground for loading the price with the transportation charges.

As the property had already changed the hands, we thus do not find any reason to interfere with the impugned order. Accordingly, the appeal is dismissed.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 1.5.2015.