

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NOS. 2588-2591 OF 2005

COMMISSIONER OF CENTRAL EXCISE ... Appellant

VERSUS

M/S. TRAC FUJICO AIR SYSTEMS LTD. ... Respondent

O R D E R

The only question involved in these cases is as to whether the erection and commissioning charges and other ancillary works can be included while determining the assessable value. We find that this issue is squarely covered against the Revenue by the judgment of this Court in '*Thermax Limited v. CCE*' [1998 (99) ELT 481].

The appeals are, accordingly, dismissed.

....., J.  
[ A.K. SIKRI ]

....., J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
May 07, 2015.

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). 2588-2591/2005

COMMNR. OF CENTRAL EXCISE,

Appellant(s)

VERSUS

M/S. TRAC FUJICO AIR SYSTEMS LTD.

Respondent(s)

(with appln. (s) for amendment of cause title and office report)

Date : 07/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. K. Radhakrishnan, Sr. Adv.

Mr. Arijit Prasad, Adv.

Ms. Sunita Rani Singh, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Raghavendra S., Adv.

Mr. Rahat Bansal, Adv.

Mr. R. P. Wadhvani, Adv.

UPON hearing the counsel the Court made the following  
O R D E RThe appeals are dismissed in terms of the signed  
order.(Nidhi Ahuja)  
COURT MASTER(Suman Jain)  
COURT MASTER

[Signed order is placed on the file.]