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C.A.No. 5948 OF 1999

ITEM No.103 Court No.5

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No.5948/1999

COMMNR. OF CENT. EXCISE, VADODARA Appellant (s)

VERSUS

M/S. MARIGOLD PAINTS PVT. LTD., ANAND, GUJARAT Respondent (s)

(With appln.(s) for stay and with office report)

With C.A. No.4934/1999 (With office report)

Date : 10/03/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s) Mr. R. Venkataramani, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Mr. Ashok Panigrahi, Adv.
Mr. P. Parmeswaran, Adv.
Mr. B.K. Prasad, Adv.

For Respondent (s) Ms. Meenakshi Arora, Adv.
Ms. Karuna Nandi, Adv.

UPON hearing counsel the Court made the following

O R D E R

The Appeals stand dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5948 OF 1999

COMMNR. OF CENT. EXCISE, VADODARA..Appellant (s)

VERSUS

M/S. MARIGOLD PAINTS PVT. LTD., ANAND, GUJARAT..Respondent (s)

WITH

O R D E R

Civil Appeal No.5948 of 1999 is against the Judgment dated 11th November, 1998 and Civil Appeal No.4934 of 1999 is against the Judgment dated 15th April, 1999 passed by the Customs, Excise & Gold (Control) Appellate Tribunal (CEGAT).

The question is whether the value of secondary packing i.e., cardboard box, used to pack Paint tins, is to be included in the assessable value of the goods, namely, paints. In our view, this case is fully covered by the principles laid down in the cases of Geep Industrial Syndicate Ltd. v. Union of India reported in 1992 (61) ELT 328 and C.C.E. v. Ponds India Ltd. reported in 1989 (44) E.L.T. 185. In this view of the matter we see no reason to interfere with the impugned Orders.

We may also mention that the Appellants have in their list of dates referred to Civil Appeal D . No.516 of 2000 which according to them is an identical matter. That matter has also been dismissed on 16th March, 2000 of course by a non-speaking Order.

It was sought to be submitted that the question of deductibility of trade discount also arises . No such point has been taken in the Civil Appeals. We have therefore not allowed that point to be taken at this stage and in these Appeals.

The Appeals therefore stand dismissed. There will be no order as to costs.

.....J.
(S.N. Variava)

.....J.
(Dr. AR. Lakshmanan)

.....J.
(S.H. Kapadia)
New Delhi;
March 10, 2005.