(1999) 11 SC CK 0085

In the Supreme Court Of India

Case No : Civil Appeal No. 4837 of 1999

Vikram Detergents P. Ltd. through Director — APPELLANT

Vs

Collector of Central Excise — RESPONDENT

Date of Decision : 01-11-1999

Acts Referred:

Citation : (1999) 9 SCC 618

Hon'ble Judges : S. Rajendra Babu, J;B. N. Kirpal, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. Appeal admitted.

2. The question which is involved in this case relates to the HDPE bags in which the detergent is packed and sent by the appellant. The Tribunal has held that the price of HDPE bag is includible in the assessable value. According to the appellant herein what should have been seen is whether the bags were durable and returnable. Mr Vellapally, the learned Senior Counsel states that in the subsequent orders in the appellant''s own case the plea of the appellant has been accepted and the value of these bags have not been added to the assessable value. He also relies upon another decision of the Tribunal in the case of Guljag Chemicals and Plastics (P) Ltd. v. CCE.

3. The Additional -Solicitor General states that the finding of fact recorded by the Collector is that only a very small percentage of bags are returned and this matter is covered by Govt. of India v. Madras Rubber Factory Ltd.

4. The Tribunal has not gone into this aspect of the matter and specially the question as to what would be the effect of the decision taken in the assessee''s own case for an earlier and subsequent period. We think it appropriate to set aside the impugned order and remand the case to the Tribunal for deciding Appeal No. E/84/1993-A afresh. No costs.

