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- প্ৰায়ান্তৰ ভাৱৰে সময় সুৰু যোৱালা বিভাগি প্ৰথম বাবে বিভাগ বিভাগে বাবে বিভাগ ভাৱৰে উপৰিত যেওঁ কেন্দ্ৰ বাবে দৈশ বিভাগন মাজ প্ৰথম সি মাৰ্কৰ মাজ দি 'ভিৰেৰ সমিতিৰে' উল্লেখ প্ৰথম হৈ বিভাগৰ দি ভাৱৰে উপৰিত যেওঁ কেন্দ্ৰ মহেল কৈ প্ৰায় কে মাইকৰ টা প্ৰায় কৰাৰ কাম সময় সুৰুষ্ঠানে স্বায়াৰ মাজ মাই মাজ হৈ বিভাগৰ দি ভাৱৰে বিভাগ কেন্দ্ৰ হৈ বিভাগ কেন্দ্ৰ মিললিৰ সুৰু প্ৰেয়াৰ কাম সময় সময় কৰাৰ মাজ বিভাগ কৰা মেৰি মাজ হৈ বিভাগৰ হৈ বিভাগ কেন্দ্ৰ হৈ বিভাগ বিভাগ কৈ প্ৰ মিললিৰ সুৰু প্ৰেয়াৰ কাম সময় সময় কৰা কৈ মাজ মাজ মাই মাজ হৈ যে বিভাগৰ হৈ বিভাগ কৈ বিভাগ কৰা হৈ বিভাগ কৈ প্ৰায় মিললিৰ সুৰুষ্ঠান কৰা মাজ মেৰাৰ মুক্ত কৈ মেৰাৰ মেৰা মাজ মাই মাজ হৈ যে বিভাগৰ হৈ বিভাগ কৈ বিভাগ কৰা হৈ বিভাগ কৈ ব মাহেৰিৰ মাজ, মেৰা মেৰা কৈ মেৰাৰ কাম মাৰাৰ কৰাৰ মাজ মিৰ কা মুক্ত হৈ বিভাগ মাই মান বিভাগ কৈ মেৰাৰ হ মাহেৰিৰ মাজ মেৰাৰ মাজ মেৰাৰ মাজ মাৰাৰ কৰা মাজ মাৰাৰ মাৰা মাৰা মাজ মাজ মাই মাজ মেৰাৰ হৈ বিভাগ কৰা হৈ বিভাগ কৰা হ মাহেৰ মাৰাৰ মাজ মেৰাৰ মাজ মেৰাৰ মাজ মেৰাৰ মাৰাৰ মাৰা মাৰাৰ মাৰা মাজ মাজ মাজ মাই মাজ মেৰাৰ মাজ মাজ মাই মাজ মেৰাৰ মাহেৰ মাহেৰ মাহ মাহেৰ মাৰা মাৰাৰ মাৰাৰ মাৰাৰ মাৰাৰ মাৰা মাৰাৰ মাৰা মাৰাৰ মাৰা মাহেৰ মাৰা মাজ মাহে মেৰাৰ মাৰাৰ মাহ মাহেৰ মাহেৰ মাহেৰ মাহেৰ মাহ মাহেৰ মাৰা মাৰাৰ মাৰাৰ মাৰা মাহেৰ মাহেৰ মাহেৰ মাহ মাহেৰ মাহেৰ মাহেৰ মাহ মাহেৰ মাহেৰ মাহাৰ মাহেৰ মাহেৰ মাহেৰ মাহে মাহেৰ মাহেৰ মাহেৰ মাহেৰ মাহেৰ মাহেৰ মাহেৰ মাহ মাহেৰ মাহ মাহেৰ মাহ - 7

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নামৰ প্ৰদান বা প্ৰথম হৈছে। মিন পি কেন্দ্ৰ বুদ্ধ হ'লে বা বিধা আৰম্ভ প্ৰথম আৰম্ভ কৰিলা উন্নাই প্ৰথম বা বিধায় আৰম্ভ প্ৰথম আৰম্ভ কৰিলা উন্নাই প্ৰথম বা বিধায় কৰাৰ কেন্দ্ৰ বিধিয়া, প্ৰথম বিধা বিধা বিধা বিধা বিধা বিধায় বিধা পিছে মেৰা প্ৰথম বা বিধায় বিধায় বিধায় বিধায় হৈছে বিধায় বিধায় বিধায় বিধা বিধায় বিধা বিধায় বিধা বিধায় বি পিছে মেৰা প্ৰথম বিধায় বিধায় বিধায় বিধায় বিধায় বিধায় বিধায় বিধায় বিধায় বিধা বিধায় ব

- মুন (দুই টিনান্ট) নাম নেটাই ব্যক্তি সেই উপনি দেশ হৈ দৈনে হৈ প্ৰথম হৈ প্ৰথম হৈ প্ৰথমত ব্যক্তিক বা উদ্ধি মহে প্ৰক ইউ দেশে উপনিয়ে মুঠাই এক দেশে মুখা মেৰ্ফাৰ্ট উপনি বাদেনা নাম কৰা কৰে নাম হয়। ই উদ্ধান কোনো বাদে আৰু কেন্দ্ৰ বি ইফাৰ্টেন্টাৰ মুখ্য মেৰ্কাৰ কাৰ্য্য কৰা মান্দ্ৰ হৈ উপনি বাদেনা নাম কৰা কৰে আৰু মান্দ্ৰ হৈ প্ৰথম কোনো হৈ আৰু কেন্দ মান্দ্ৰ হৈ বিষয়ে মান্দ্ৰ হৈ মুখাৰ মান্দ্ৰ হৈ আৰু মান্দ্ৰ হৈ বিষয়া মান্দ্ৰ হৈ আৰু মান্দ্ৰ হৈ বিষয়ে মান্দ্ৰ হৈ আৰু মান্দ্ৰ হৈ মান্দ্ৰ হৈ মুখ্য মান্দ্ৰ হৈ সমান মান্দ্ৰ হৈ বিষয়া মান্দ্ৰ হৈ হৈ মান্দ্ৰ হৈ বিষয়ে মান্দ্ৰ হৈ আ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মুখ্য মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ্ৰ হৈ মান্দ . :
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- , program the second state from the process, depicting the second state Δp^2 . As the spin state state is shown in the second state Δp is the second state of the state λ 111
- ir.† randin tay indu seni ini na seni basi kuta kupan dan dan panya seta, gantar taén din bashara a din Aston Ya Ruka musa inat unter suti ceta a panet ay na Commander panuaganing se problem ne tan aparinan elek ana Tip anderez a truba ang 1911 Se
- প্ৰশান উপন্য কৰা এই এই নাজৰ উপন্য হিন্দু বা এই বিষয়ে ব্যক্ত ভাৱৰ প্ৰথম হৈ বিভাগে উঠাই বা উপন্য হ'ল আৰক্ষ উপনিধ ব দুৰ এই বা দেশৰৈ বা এব পৰু বিভাগেৰে হৈ বেহা কৰিব বা বা বা প্ৰথমটোই বেছু মুখ প্ৰথম বা প্ৰথম কৰিব বা প্ৰথমীয়ে এই আ মাইজ কৰা টুৰিজনীয় সময় হৈছে প্ৰিটিয়েৰ প্ৰথম বাৰু মুখ বা বা বেলু উঠিছিলে বা বেলু ব্যক্তি বাৰু বুই বিভাগ হৈছে এ কিন্দু বা বা বুৰিজনীয় সময় হৈছে প্ৰিটিয়েৰ প্ৰথম বা বাৰু প্ৰথম হৈ বেছু উঠিছিলে বা বাৰু বুৰু বিভাগ বা বুৰু ইয়াৰ - . . tere and a company. The acceleration of the state of the term is an interview of the state of the state (very all Days) (Angely) where the term is the term is a term in a which is a company work of the state of the state term is and we argue the term is a state of the term is a which is a state of the state of the state of the state of the state where the term is a state of the often is a state of the s
- ন্দ্ৰ প্ৰায় যে বিষয় হৈছে গৈছিল গৈছিল। সময় বিষয় বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয প্ৰায় কৰিছে আৰু মান্দ্ৰ প্ৰায় হৈছে প্ৰায় কৰে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে ক প্ৰায় বিষয়ে বিষয়ে বিষয়ে বিষয় প্ৰায় বিষয়ে বিষয়ে বিষয় বিষয় - 24 na na general a serie a series de la construir de Dir COCA estre de la serie a tensor se value de la serie a s La Centra des metros de la construir estreta de la construir de la serie de la serie de la serie de la serie de La Centra de la serie de la construir estreta de la construir de la serie de la serie de la serie de la serie d
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- тала алад байда мата сассана хана балба на тайна танат (Д. Маккий) раста или на селен. Мбайбана или и байлан на селена балба тапана бал Амараа запабание за на селена на селена селена селена и селена бал али балами. Водене селена Ада ма права Исалистика и на селена на селена селена и селена бал и селена бала и селена. Ада ма права Исалистика и на се -1
- ente entre faite à la l'éta par la sel quepi , entres bisse ser ellecte anomé de Des entres destantes de servi avec étanogée el partes de l Tante entrem a la sel de la sel d'altres d'arting a la que d'arting a la des présents de la service appendia des Mérica de la genéral constitue de la grant ъл.

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:: ORD<u>ER IN APPEAL ::</u>

Mis. Greenoly Indextries Caniled, Pict No. 810 to 910. GLD.C. Estate Barrenorso Tal. Chofile, 80st: Surandranager (internation referred to as popeliant); has find the below monutored 10 (thirteen) oppeals, legamer the response. Orders in Original Thereinetter effects) to as impligance orders?; bassical by the Assistant Complete ontr. GST dryston Surerchanager (presidentialemetric); as fower eductioning authority).

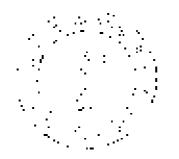
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•	r ₹1/Demano/	19.07.17	V.27460/	.Line 2052	1,21,201	9,94,955	85,9972
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The larks of the case are that the appelant in a manufacturer of Flywood Block Board. Contenessed Flywood taking under Chapter 44 of the Central Exast Larit was readed SCN No. IV/12-04/MF/2213-44/F.1 dated 10.03.2017 alleging unde valuation by the appellane on removal of their finished readschie goods to their sales depote located at over Infliait on weete goods were able to Deaters/Distributors of energiaerized discounts to their deaters/distributors. It was blegat by the department that the sale of finished goods 4[d not take place at the time of removal from the techny and bance, the appellant was required to ascertain assessable value of their finished goods under Section 4(4)(b) of take Control Exception (Determination of Price of Exclashic Goods) Blues, 2000 (beroination referred to as Valuation Bules) due notified vide Net/Caston No.45/2000-Central Fisce Section (NT) datas 30.00.00.000 as amonged to deal own such removals. The oppoliant requested uniedictional Deputy/Asestant Commissional domain - west to show them prevasional assessment for the goods operated by them, which was allowed vide O del T.No. IV/19-08/MP/2011-12 dated 22.06 2011.

2.1The cope land vide their various letters, submitted copies of involves, seved by their valus deputs under which similar goods had been sole, isoteniam showing differential dury. payable / paid in excess daring the relevant period iter from December, 2011 to December, 2012 and dialmod deputtions of variants discounts, hamply turnover discount quartery. discount option special discount estra d'accuait pael d'accunit project discount and rese discrems were passed on various sales only and/or direction various credit notes. Fae differential dury payable, as worked out by from, was paid along with interest in most stithe cases. However, the julisdictional Assistant Commissioner vice various Assessment. Orders disallowed deduction of faxing discount from assessable value on the arounds that extra discount was affered to pertain cepters, repending upon their relationship with the appellant by last jan to or prodification by mentioning in the involce shall be the deduct Net from the assessable value and deputtion of "spheme discourt, HO, was deallowed on the ground that the same has not been mentioned in the provides but passed on through Crewit Notes and confirmed recovery of differential Central Expise duly, st appropriate sates, from the appellant under Section 11A of Contral secure was, 1944 along with interest. under Fule 7(4) of Centre' Horjae Rules, 2007 read with Section 11AA (66) she appropriating Central Exceed only one interest amount paid by spaellow. The spaellant prategieri appeelsi geopre ibo frien Commissioner (Appeals) who vida Orberts-reAppra. No BITY EXCUS (00 APF 200 to 020 18 17 dated 15.04.2016 inemanded the matter back to the prescriptional Assistant Commussioner with direction to consider submissions of the specially and devide the material per law after granting them opportunity of personal. hearing. Rolevant Paras of Commissioner (Appeals) ander dated 15.04.2016 are R. A. reproduced as uncon-

10 The appellant has associated the implighed order(s) arguing mot they were eligible for deductions and the implighed orders were issued without following enoughes of instant pusition. Find force in the pape of me appellant for particul or implighed onlines in obscale more the toward adjustedled or eligible at the cases on the basis of various reliefer antienchich they need for advances of the cases on the basis of various reliefer antienchich they need for advances of the cases on the basis of various reliefer antienchich they need for advances of the cases on the basis of various reliefer antienchich they need for advances of the cases on the basis of various reliefer antienchich they need for advances of their defence raphy. An appendumity of personal assessment cases and confirmation of demand of differential daty

Front the above in carrier calorisation that in pass the Department is



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system from Worlde av 466 p¹¹4 a ¹¹ a

tot in agreement with the views of the assessee, a speaking order should be tended after following principles of paperal positive. Similar stands have been taken by the Department and publicat / appedate totants from time to time with dealing with clications where there is on immonif however the Department and accesses with regard to accessingly desslighted of a size his rate may be

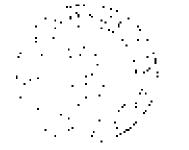
17 If is sits opported that the separate case also pleaded that are to intellection of the providental excession in cases without iterating them, they could not produce of the relevant developments to substantiate their plea regarding deduction of discounts from assessable value. I, fully replace that on the back of means again<u>the way his office, the region caped by the intervals and the relevant developments is not back of the providence of means and the matching the providence of the providence of means and the providence of the providence </u>

(Phiphase shupling)

2.2 - However, the lower objudicating authority disal ownd discounts as stated in Para 39 40 a 48 of the implighter orders المكون مراجع

3 5-30% eggreved with the in pagned orders, the appellant again floo that areas at appeals on the following grounds:-

() Para 9 of DAEC Director No. 394981/2000-1301 cate(30.08/2000 clarifed that as regards discounts, the colinition of transaction value does not make any creat reference and that daty is chargeable on net price para or seyable; that the differential discounts internetial consults strong on different organa.()(one to unrelated buyers it exercise cannot be objected to and different octual prices pard or payable for various transactions are to be accepted for working assessable value. When the discount is passed at the time of sole of goods, the same shall be atomatic to be accepted to and shall be atomatic working assessable value. When the discount is passed at the time of sale of goods, the same shall be atomatic both to barre customers are discount to be accepted to all may be placed. It is not necessary that such



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AT MEN AVER FREEMOND A

per commencial considerations. In the present cases, estip discount was offered to parally dealers, depending upon their relationship with apactlant and considering commercial aspects and estia discount was offered as a reduction from the sale or or. Similarly, project discount is offered by appellant to its customers for sale of goods to specified projects which is made known to the customers and offered by appellant. In the sale offered by appellant to the customers for sale discount from the customers are offered as a reduction from the customers. Price difference is account to the customers are offered as a reduction from the customers have been revised and the goods are agreed to be sold of the sale force of sectified by includes all offered by appellant to the reductors of sectified being. Price discount is passed on to the dealers either by reductors of sole of the include the offered by appellant is made known to the revised there include and the goods are agreed to be sold of the sold of the sole of sole of sole of the reductors of sole of the reduction of the customer is made known to the revised to the sole of the discount project discount, and eace discount are eligible for deduction from the passes of evalue.

The CBHC Circular dated 30.06 2000 further detRep that where an essessed parms. 'in that the discount of any description for a transaction is not readily known fur social the imowin only subsortionfly the essessment for with transactions may be made on a provisional basis in accordance with Rule 7 of Valuation Rules. However, the assessed has to disclose the interlien of allowing such discours to the department and make a regivest. for provisional assessment, CBEC Circular No. 640/54/2002 CX, Ealed 1.7 2002 clarifical matismee valuation is new bases on fitansaction value, the cash discount, it amially passed on to the payers, will be allowed as decualism. If a transaction being on principal to principal basis. Appeliant relied on decision in the case of Arvind Mills United reported as 2006 (204) EUL 67D ($\Gamma_{\rm e}=-{\rm R}$) wherein the Henfald GES [A], has everyled that as filled Circutar dates 1.7.2002 wherein it was clarified that cash bisocoul is beduclible only if it was passed on its the cuyers. Conditiontes, ssued to buyers is grouf of fact that discounts. have actually passed on the life typers. It is else a part of the standard this ress credibe of appollant to give extra discount, price difference discount, project discount, etc. which is supported by discourds policies of the appeliant for the relevant control. Appellant reved on decision of the Homble Subteme Cool timble case of Purotator Field Lio recorded as 2015. (323) EL1 (227 (90) in this regard $\mathcal{G}_{\mathbf{k}} : \mathbb{N} \rightarrow \mathbb{R}$

(ii) The deductions made from the assessable value are reconsonance with CBCC Creater. No. 39:4081/2000-1180, cated: 30.00, 3000, road, control CBEC, Creater, No. 543/34/2000-000, deted: 1.7,2002. It is well settled teget position that Circulars issued by CBEC are binding on the department and any demand contrary to the Circulars is without jurisdiction. The appellant rolled on following dools ons in this regard.

- Renocev Micronualents 1693 (97) ELT 16 (SC);
- JCD Back 1593 (111) EUT 573 (SC)
- Efficient Charmonel High strikes 2002 (138) ELT 5 (SC) .
- Ambuja Compris Lts = 2009 (14) 816 3 (PSE).

Fage Half of the

149911 No. 02(15) (2) 459(2) (2221)

(iv) The SCN alleget that apactlant vice letter called 18 17 2013 have submitted an opmon of their legal advisors wherein it is their way that the suid discounts shall not be detuntion from the assessable value. Appellant submitted that the said discounts shall not be smalled and period and period and period to 2.2014. Take, reference placed on latter dated 10,12,2013 is inconect and not sustainable. It is anticed to write that appendix the procedure from taking a stance which is correct in aw merely due to plan contrary stance of the essesses.

(v) The SCN elleget that once the prove of the greatest appropriation unantify one is obtained under Rule 7 of Valuation Rules, no such deduction from this specific prior is admissible from the assessable value. (The appellant sharefield that such an allegation is contrary to the law, in terms of Rule 7 of Valuation Rules, duty is beyable on the monitor transaction value? (and not normal once) and thus pray is beyable on the prior of which the greatest appropriating an entries of the solution is particular day, in espective of the buyer. Para 9 of CBEC Circular dates 1.4 2000 d'arifies that once the valuation is based on frankaction value. (Receipting an principal to prior a based on to the buyers, will be howed an principal to provide the prior of the buyers, will be howed an principal to provide the buyers would not be contrary to Rule 7 of Value on Rules, $\frac{10}{1000} = 500$

faite The lower acyudicating is directly at Para 36 of the impliqued order has held if at diaccith) also blios passed on to live full mate buyer'. Appoint submitted that nowhere m the AWRales/Circulars has it been mentioned that the discount should be passed on the type utimate buyer of the groots. Appellant has passed on the discount to the peakers of the goods who are privers of the appellant, Law is well settled that nothing can be added to en iofeared which is not in the statute inspectant rolladion (the decision of Hengber Hengber, Court of Rejeather in the case of Freude, Packings Fyt. L.d. reported os 2004 (175) ELT 02 (Reid) wherein it was held that there is no that second for any intentment non equity in taking standa, that 'n a tians' statute naiper anvihing car be presided for anything car be deleted, while construing the same, that the taxing stante should be interpreted and construct as per the words which the legislature has chosen to employ in the Act and lifet in e foring. etatute there is no room for assumption or presumption has held II at the exigibility of evydepends upon the language of the fiscal statute. The judgments referred to by the lower, adjudicating solitonity in Ps s 41 and Para 42 of the impogned order are regarding urgest. emichment and not relating to discounts. In para 36 of the in pagred lucter, the lower adjudicating authority has held that extra discounts were not known to the dealers at the time of removal of goods from the factory. Appeliant econtilies it at ealer and through -fenals and not at the factory gate , the elsebunis were known to the dealers all the line ψ^{*} removal from the depose and interrupt policy has even submitted to the tower adjudication. authority visite has been conveniently ignored. It is revealed that that that efter giving proditingtes, rothe consideration in any manner or form has been received from

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Uppinde erains where erapit accordance have been issued. In absonce of any evidence of it a effect, dental of discounts is encoments and sgams, settled principles of law.

Personal Learning in the matter was attended to by Shin R.K. Tabija, Advocate, who recorded grounds of appeal and submittee Vakalathama and written submitsions to attend to submit on a conditional wave given at the wave in the value of a needlin (designed inter early written as discount, that the findings of impagned order at Para 39 were formally writing as discounts were known to their dearers in the beginning of the year to the finding soft impagned order at Para 39 were formally writing as discounts were known to their dearers in the beginning of the year to the formally writing as discount and submitted to formover was decided vide under the total of year 2011 12, the discount credit of turnover was decided vide under the para 16 or 2011 12, the discount credit of turnover was decided vide under the para 16 or 2011 12, the discount credit of turnover was decided vide under the total of the early 2011 12, the discount credit of turnover was decided vide under the para 16 or 2011 12, the discount credit of turnover was decided vide under the para 16 of 2011 12, the discount credit of turnover was decided vide under the para 16 of 2011 12, the discount credit of turnover was decided vide under the para 16 of 2011 12, the discount credit of turnover was decided vide under the total para 2.6 (80) jand Maya Abelian cas (P). Ltd. (2013 (10), C5TL 6 (80) jii her already 16 of the first of the para 2.6 Hora 2 of the twitten submitsely 16 of the twitten submitsely 16 of the para 16 of the para 16 of the twitten submitsely 16 of the para 16 of t

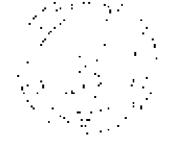
4.4 The appellant has submittee additional written submissions saturg that their discount palicy was known prior to sale of the goods through depresentations and subtotian poples of adviewledgement of the discourt policy from some of the dealers/buyers and contended that deduction of associatis are required to be blowed.

FINDINGS: -

The lineve cardinity gene through the tests of the case, the implementation rules, the appear memoral durin and written is well as oballation taking matchining, the proportal bearing. The issue to be decided is whether the integrated cared, in the facts of 6% base, constraintly compare of contral excise duty along with integest is correct or not.

5. If is table to report that epocliant was cleaning thus transpolingeds bring their depots from depots from where goods were sold to their network/sitriputors and thatefore goods core not be assessed finally for payment of central excise duty as there was no sale of goods at the final et moves lat goods from the raciony gale and transaction value of the goods was not available. In such a sitration, central excise only would be negative in terms of ETH 7 of the Valuation Rules read with Section Af1((b) of the Aut Accordingly, Appetant has resorted to provive rational excession to both which was allowed by the jurisdictional D/ puly/Assistent Commissional of Commissional eccount policy issued by them. The dispute arose when the spoelant submitted the details and coolinents for final scheme tables of provisional assessment and coolinents for final scheme tables of provisional assessment and coolinents for final scheme tables are also allowed by them. The dispute arose when the spoelant submitted the details and coolinents for final scheme tables are assessment and counter for the scheme tables of provisional assessment and cooline tables for final scheme tables are also allowed by them. The dispute arose when the spoelant submitted the details and coolinents for final scheme tables are assessment and calculations of extra discount and scheme tables allowed by the scheme tables and the scheme account provisional assessment and calculations of extra discount and scheme tables allowed by the scheme and the scheme account provisional assessment and calculations of extra discount and scheme tables allowed by the scheme account provisional assessment and calculations of extra discount and scheme tables allowed by the scheme account provisional assessment and calculations of extra discount and scheme tables allowed account and scheme tables allowed account account account account account account account from the assessment account of goods account account account account account account account account account accoun

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penied peductions of such discounts from the assessable value and finalized the assessments and continued demand of differential contral excise duty from the appellant

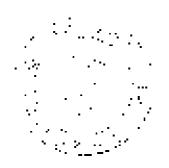
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Appellant returned and received on CBEC Circular No. 354/81/2000- RJ dated 33.08.2000 and shongly contended that if any discound is passed on at the time of sale of goods, the same shoulde allowed to be deducted from appearable value. I would ake to reproduce Palls 3 of II elsoid Circular, which reads as under:

9. As regards discounts, the dofinition of transaction varie ones not make any dimoting together in mot, it is not resided by white of the fact that the day <u>is cheru</u>eside on the net price pui<u>d or pavaolo</u> . <u>Thus it in any transection a</u> discount is intransion recreated using of any poods and octably received on to <u>the blicky o</u>f groups an part con<u>report practice, not queened of recycling</u> liter gmount of the many more beneating value does not dage. Execute of any inpe or description give<u>n on one province parts days de</u> for any banasciber with the<u>prove not have bed of the</u> transaction value for the proose of quantum. discound for goods purchased on cash discount for the montal payment etc. will therefore not come out of the transaction value. What is important is used If thest be established that the discount for a reven pareaction has actually been passe<u>a on to the opper</u> of the goods. The di<u>terminal discounts</u> oxiandad <u>es p</u>er concercial co<u>nsiderations de alterent b</u>ensevières la <u>um</u>elated Cayon: X coro<u>ndon connot he object</u>ed in and different actual proves part of psychle for various increasions and to be seeppind the working casessalus value. Altere the assessed claims litel the discount of any description for a transferBoy is not readily known but would be known only supported by $-\infty$ for example, year-ten discount - (i.e. esseet ment for such transportants may be therefore a provisional basis. Incompary, the assessee her to disclose the microwin of almosing such discount to the department and make a reasons' for provisional assessment.

7.1 Trank the batwe diar heatron of CBEC, it is clear that discount is a towed on declared prove of any (prote and actually passed on to the buyer of goods as par common praix calline destion of inducting the amount of elsectrul in the classical value does not area and that any type of electronic giver, on any normal crice payable for any transaction value for the particle transaction value for the goods. The department, hence, don't all of electruls by the apother to their coefficient as not been disputed by the department. Hence, don't all of electruls by the apother to their coefficient is second to succeed by the apother to their coefficient is an electrum of electrum of the transaction of the second been disputed by the department. Hence, don't all of electrum of electrum of electrum of the transaction of electrums as electronic by the appellant to their coefficient of seconds as not been disputed by the appellant to the proper and incorrect.



-to Kernella

7.2 The Rover educidating authority has observed that Extra Discount and Scheme Discount were not known to the buyers, which is incorrect. This II as appellant has submitted copy of discount policy of 2011-12 insured by them on 6.2.2011. I find that appellant had clearly spon out varions discounts offered to their destres and sist-buters and had also bessed on the unocence of discounts to their truyers appointingly. I would find to rearcoups the relevant part at their action dated 6.2.2011 as under -

Sector Shubble 2514

Sub-Discount Haway 2011-12

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Ver have deviced to trapement the following the domnion Discount Policy officiality new run tailing (1, 1, 05, 2011

- 3 Frade Present Acolishing the previous structures we are introducing a consolidated assount in this incoming 21(0) Par and this shall be uniform/applicable for all the products of Pix & Board division (except film Face Challening, on the hasin price effective in Q5 2011.
- 2 GTD Querierly Tarpet Discount. This shall be based on target welvewarrent, which shall be seen in consultation with the dealers of no negroups of accompositer and the stehs shall be as before.

(in socievement of 75% of the target, (i) 2%
 Consolvement of 100% of the target, (i) 2%
 Consolvement of 115% of the target, (i) 4%
 (Guarterly dissount shall be able periorated by SAP wide studie route at the study quarter after records of bulk equation operation that the study like period;

 A (1). Annual Humower Discourt – This should be cossed on sategory of the bastler vertaining to the resceptive branch and our doording factor shull be contributed to the total sales of the branch.

Calagory A: < (4% combining dealers - 5), 2% Casegory B: < 5% controlling moders - (), 1.5% Category C: < 6% contributing dealers - (), 1.5% Manual Terrover Discount shall also be given vide creat note at the area of the financial year attor models) of hit psychol, willoud wijecting key percising define).

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 Fayment Discount: The payment lenser dissolated shot to relevant on the emount polace for negroe with full payment of the inverse as ver the following terms.

1 .

 a) APO, Advance Payment Discourt (§ 6% - for advance payment mana against Pertorme revener of the material dispatched from factory.

 $O\Psi$

 n) PPOT Primpt Payment Discount \$2,9% - To insymmet made will in 2 pays from data of strongs

ĢЯ

- c) CD. Case Discourt (§ 5% for payment made within 24 days) from only of available
- U) ECD: Exits Cradit inscrume (c) 1.5% for the payment words, writen 38 days from the date of iterative.

. . .

Sectour: \$ 2012-13

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Èxita i kaonan'i 11 la nimiteri (ni case tu pave base lo cepture chy: Competitive-tueinese

Echania Discrimit in cepture higher volume at times, sompany munches scheme to boost op volume or stamm in amgewit market.

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(Enable dis stapfed)

7.3 I thind that the Hoo'Lie CESTAT, New Delhi in the case of Havetts line a Limited reported as 2017 (357) E.L. (1407 (i.e. - Oct.) has note as under $\gamma = - \int_{act}^{a} e^{2\pi i t} e^{2\pi i t}$

27 the drawnstances in which like goods are duty oxid at the factory gold, but stock nonstanten to the deput from where the came is and to variable materials. Someon 4(1)(s) of the Central Excise Act is not equilibrial because of goods from the factory to the Deput them is no solar involved. Such cases would because the Fuller 7 of the Volumet Rules. Hule 7 of the Volumet Rules. Hule 7 of the Volumet Rules. Hule 7 of the Volumet Rules.

Where the excinable goods are not sold by the assessed at the time and place of removal but are transforred to Depar, provider of a consignment agent or any other place or provider. Incer where the exclusible goods are to be sold often their organizer from the place of consolal and where the same second and the buyer of the sam goods are concluded and the place is the sole constraint for the sole. The value shall be the rorated but where the sole constraint for the sole. The value shall be the rorated but as sole constraint for the sole. The value shall be the rorated but same line and value of some from sole of a sole the sole where of some for the sole of the value shall be the rorated but sole where of some for sole the sole.

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where such grows are not sold at an about the same rune, of the time reasont to non-nine of removal of goods under assessment."

The normal transaction value has been defined as the instruction value. 8 of when the proving appreciate humility of goude are sold. The learned Commissioner in the impligated other like interpreted these providents to name that the appeliant's users required to pay duly ou the youds cleared nter their factory to their dapet on normal harseeffor value referred shows. super of the anne of withit expensional of goods here their depoid the superlands. not onlygical any assount to more payers, the perhabition we assound of varialla discounts in par cyprophic. The stand taken by the 1st appellete coloring is alcarly expression. The beastr of discharger of all layes of discounts from the value wall be evaluable as body as the woos wool the decounts are known holder and more of goods from the higher. In the properties and more is no dispute that the fact real vancus none of discours. are being allowed in very well-interval. <u>The tast that the excounts are gales</u> given is known hid foculation is not determinable, at the functor programs <u>of goods from the factory. This is the invert indisco way providents</u> <u>assessments while been resorred to</u> lide also see that this issue to failly well sotted through versus decisions of the unbury! Hayble High Courts and even the Aper Gaure The Apex Gaurea for Probate case (succe) has built war outy access to be example of the nationation value which was the squaes' contractual predictory distributis which and both of the appropriation sale will yead to be granied even if which rescounts are not passed by Tube various. other de Valors effect by his supplicit of his stownar have clearly hold that the -discounts are ellowable on the normal transaction value from the place or inversal. In the present case, the place or removal is pat the rectary geta but. the depart of the separant. Under such decompanying the decouple allowed in the once contracted for sole lines the depol much be allowable as a declarition frees such prives?

(Emphasis southed)

7.4 The Fondata High Court of Calcutta in the case of Skyara Steel Incustries (evented 2016 (323) Fig. 1, 508 (Call) has held as under-

"19. It will be seen from what has been sleted harehaltown that the petitioner company adove discounts to its cuye's. However, since the quantity/tomover discounts are based on and local to achievement of the target and are allowed on verying recess depending more the slat which a particular cealer allows in forms of the relevant sonand is to be subjective to gravity or the place of remeval. Consequently, the particular of the place of remeval. Consequently, the particular of the place of remeval. Consequently, the particular of the sonarched relation value of it e concerned exclusible goods at the time of and place of remeval, thereast interval which in terminates in impossible to determine the concerned towal hereast which and place of removal to be a fit asset of and place of removal thereast hereast
20 In my option, the Commissioner of Central Excise in his order dated 21% May, 2054 rightly field that the value of the gapes cannot be determined at the time of removal of such godes from the factory. This is for the reason that the normal transaction value is not available for such removals at that time as the assessed at that time connot determine the quantity of discount being estended to give such achieves of my done joinly gaps, later, stage, <u>precisely still element of discound achieves of my done joinly gaps</u>, and us table at a nonline. As not Paragraph 9 of the Central Board of excert and Gustoms curvular dated 30th June (2000 referred to above, <u>discount st</u>

Paperson Malaine

 $\widehat{\mathcal{G}}_{n,\ell} \stackrel{1 \sim \mathcal{M}_{n,\ell} \sim \mathcal{M}_{n,\ell}}{\rightarrow}$

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any type neite known mind in the ricestance of the goads but duor (led <u>subsections</u> and hassed on to the costances, silar achies be reduction <u>from the transaction value and as such the assessment for such the sacing silmay be made on a croveronal casis.</u> The sold discular is binding of the department and in this connection the period of the valious could be wilding the storiate suprema Court discussed above may be referred to

am of the oldar oninion that no log-timate ground exists for the 21 department to disallow the patinoner company to pay excise duty or provisional basis on the concerned goods as per Rule 7 of the Central Excise Rales, 2002 since the social transaction value cannot be determined at the time of removal of the goods from the factory. Denying such permission to If a petitioner company would result in forcing the pesitional company to pay more explainduity than it is actually liable to pay. In fuct, os submitted by ld. Counsel for the petitioners, for the period August 1, 2012 to November 20. 2019. The petitionen company was composed to obtain clearance of the (3000) upon paying excise duty on the basis of fall value of the goods warear. taking into appoint the hade discounts extended by the befrigher to the cealers. Unit is, mimy obinion is grossly antaly and is causing under Injustice and prejacice to the pectioners. Since the politioners are agreeable In met the regulatile for diasper Rule 7(2) of the Central Excise Rules, 2002, the interest of the people's would be fully protected even if the pelilisments. allowed to bey duty on ellorovis unal basis.

22 The power contented on a public actionity on a statute of Rules framed there under a coupled with a duty on the actionity to exercise such power in thand appropriate cases. <u>Refuse</u>] to exercise such cover in a situation which warrants <u>excretese of the cover, would ampgin</u> to an act of uneasonableness and arbitrariness <u>on the eart of the autor fly end such acts and arbitrariness on the eart of the autor fly end such acts of an excitation is not leadly sustained to exercise that the autor fly end such as an interval to exercise the autor fly nesservice and endition to exercise the autor fly end such and/or ly nesservice and endities to a party the courts must methers and direct the schedily to exercise such power."</u>

(Emphase subplieu)

7.5 The discounts passed on to the customers through credit roles are admissible as deduction that assessed a value as held by the Homble CESTAT. New Dath in the case of the editides (India) Eld, reported as 2015 (317) (S.L.1, 767, (Lr. - Dot)) wherein it has been role as under -

16 The first point of disputerie the duty domand of Rs. 35.62,655/ by domaof the docustion of trade discount and turnspect discount which has been based on to the coefficient through decit notes. The fact that these discounts were known prior to the dearance of the goods is not in dispute. The Comparison of, in fact thesi allowed the doctuchers of these discounts wherever these discounts had been passed on to the obtainers in the involdes. He has allowed the doctuchers of the doctumers in the motions. He has a selected the discounds only in those cases where the discounts were not nonlineed on in the involves but were based on by the way of crede notes. Towayon in data 22 of the implighed order he has also given a finding that the genu necess of the crede notes strong which they have given the sales discounts has been established. The only ground on

 $\ll e^{-\frac{1}{2} \frac{1}{2} \frac{1}{2}}$

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which the deductions of these discounts has open disatowed is that the spoellan, has not intimated to the Separtment about the discourt, which they intended to case of on through enable outwark (ter life values through depot and they have not reactled movisional assessment. In our view, the grounds on which the <u>depution of the discourts passed on through creek n</u>otes this <u>been disailowed</u> are iplaily wrong. In terms of the Abex Courts judgment in the case of *Romony* systemational reported in 1983 (14) Hourin 1895. (S.C.) 9 have discount would be admissible for deduction if it is known prior to bicarance of the genes and for permitting the right error of rests $(1_{2,200})$. a not material that it must be given all the time of sale and the ceduction. would be permissible even if the trade discourd is qualified after the sale. <u>and is reven activenteolly.</u> It is seen that the Tributation the case of Byzico matistrees (Thels) PVI. (Ind.), COP & Cus., Vapi ($\sup \pi$), COP. Collaboratory (Textuo Andrebies (sup a) and Giglars/ Stytes) Ltd. v. CCE, Statif-ri (sup a). has taken same view holding that the discounte passed on by credit notes. and not shown in the inverses would be admissible, in view of this, the implighted order confirming the duly decisind of Rs, 85,32,5550 slongwith interest and imposing panalty of equivalent amount on the appelant under Section, ITAC is not subleir able and is set as their

(Emphasis supplied)

All the anomal strange ground for decial of decusions as observed by the lower acjudicating sull only is that discounts were not passed on to the usimate buyers i.e. the order were this ground for denial of deduction of discounts from the value of the

In view of the above 1 time that the epicetiant is entired for deduction of extra discount and scheme discretion officiencity them to their cealars as per product policy of 2011-12, which was known to the dealers/distributors in 2011 whereas demusic is for this period from Description 2011 to December, 2012 and the discounts have been passed on to their discounts through credit ones. Therefore, Cart, all Excellently paid away will interest, which have also been appropriated is convert and no further differential

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central excise duty is required to be paid by the appellant and hence, the impugned orders. continuing demand of enforcestial capitral excisal outly are liable to be set aside.

In view of atove factors, and legal position, it allow all these appeals filed by the 9. appolant to the extent of over and above Central Expise duty sheady paid by the appellant and set as do the impugned orders domanding hittpart offerential duty of Corate Excise and interest the eon.

अती तकती द्वारू दल की गई अर्गतर का निमालय उम्मेक्स सरीके ये किमा जाता है। २ 5

9.1. The appeals field by the Appellant stand disposed of at above length

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A. Cartan رىلى)، ھىش आत्रक अमोर्स)

By RPAD

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1	Af/al Chaenphy Industries Limited, Pict No. (010-to 013, G - D C - Estatel Ban anbore, (151 Chobia, Oist: Surendral egai	ेने सीनच्लाझ इंडस्ट्रीज जिमिटेड 'फ्लांट ना ६१० से ६७३ 'जी आइ डी सी: इसटेट, बालनबार,		
		ता चोटिसा जिल्ला संस्तृतगर		
Copy for Information and necessary action to:				
•) The Chief Commissionary 20081-8 Central fot any 4 of information.	EFX250 Atmacabed Sone Annetabae		

- for as kind information [2] The Commissioner, CGST & Contral Excess, Shavnagar Commissionerata Circveagar.
- S) [Zike Assistant Commissioner: GGT Division, Surenaranagan] Appeal Files/Cuard File.



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