

Paper on: Basics of Excise

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Synopsis: (Basics of Excise)

The paper starts with a small discussion on the meaning of Excise & later goes to see the history behind the levy of such tax. It checks out the Constitutional position as to levy of the Tax & the relevant entries in this regard are cited. It later checks the various Acts relevant to the study & practise of Excise legislation. Next, the various types of Excise duties possible & methods of levy applicable are noted.

Then a page showing the Scheme of the Central Excise Act is given which exhibits the various chapters & sections at a glance. After this we move to enumerating some of the very important (& relevant at discussion at the beginners level) definitions; after which the focus shifts to who & what is leviable as per the law of Excise. We go on to discuss some of the most important concepts viz. of goods, excisable goods, manufacture & value of Excisable goods for purpose of levy. Egs are cited at (with citation) at appropriate places to further clarify the meaning or legal position.

The last part checks out the Assessment, duty payment & goods removal procedures. The doctrine of 'unjust enrichment' has been purposely avoided in the paper that could be taken if included at a later stage. Care has been taken to keep concepts at a basic level & at the same time pointers in the form of citations have provided for the discerning & advanced reader who needs the ratio of important case laws at one go. **The law in this paper is correct as in 2000.**

Meaning & Definition of Excise:

Excise in its simplest form would be defined as levy & collection of duty on manufacture of goods. The Webster's New International Dictionary, 'Excise Duty' is any duty, toll, tax or an inland duty or impost levied upon the manufacture or sale or consumption of commodities within the country or tax upon pursuit of certain sports, trades, or occupations usually taking this in the form of fees or licenses. In Great Britain, the term Excise duty includes a variety of taxes imported by the Board of Inland Revenue including those formerly called as "Assessed Taxes"; whereas in The USA, the term means tax in inland manufacture, sale, or consumption of commodities or licenses to follow certain occupation & these taxes are called as 'internal revenue taxes.' In a series of judgements over the years the Supreme Court of India has held that Excise Duty is essentially a tax on production or manufacture of excisable goods produced or manufactured within the country & is unrelated to the sale of same.

Historical Background:

Upon close examination of various texts we find that excise is ancient system of taxation used by various emperors for indirect taxation. Chanakya in his treatise on nation management "Arthashastra" has discussed an elaborate method of Excise taxation[♦] wherein tax on manufacture of textiles, salt, alcohol etc were advocated. Also we find evidence of a developed excise mechanism in the Mughal times[♠]. Coming to modern times Excise was first levied on Cotton in 1894 by the British, moving on to motor spirit in 1917 & on spirits in 1922. Prior to the Central Excises & Salt Act, 1944, there were separate Excise Acts & each had separate rules which was not considered conducive by the government to administration & hence the enactment of the harmonizing main Act.

Constitutional position:

The Constitutional validity for levy of tax is under Article 265 of the Constitution of India. The Union List contains legislative powers of the Central Government. Entry 84 of list I[♦] empowers the central Government to enact laws to levy:

"Duties of Excise on Tobacco & other goods manufactured or produced in India, except Alcoholic liquors for human consumption, opium, Indian hemp & other drugs & narcotics, but including medicinal & toilet preparations containing alcohol, opium or narcotics."

As a contrast to this State list contains the legislative powers of the State Government. Entry 51 in the list II* enables any State to enact laws to levy duties of excise on alcoholic liquors, opium, & narcotics. A noteworthy point is that the states are free to levy these duties at rates different from each other. Article 272 of Constitution of India provides for permissive sharing of Union Excise duties levied & collected by the Central Government.

Laws Governing Excise:

The Central Excises Act, 1944 is the basic Act which has in its auspices the charging of duty, valuation of goods, administrative & penal provisions pursuant to which the Central Excises Rules, 1944 were framed (Sec 37). The duty structure provided for in the original provisions were found complicated & inadequate with the growing needs of modern industry. Hence to remedy this situation a Technical study Group was set up to review the Central Excise Tariff Act which was the earlier tariff structure. The Group after consideration the various aspects suggested the adoption of a more detailed classification system based on the International Convention on the Harmonized Commodity Description & Coding System with suitable modifications. The current system is based on the six-digit classification conceived & devised by the Customs Co-operation Council headquartered in Brussels, Belgium. The Central Excise (Valuation) Rules, 1975 & CEGAT Procedures also form part of the law relating to Excise.

Kinds of Central Excise Duties:

Excise duties are essentially of five types as under: -

1. Basic Excise duties: are leviable on a wide variety of goods classified under the schedule to Central Excise Act, 1985. The basis for levy could be specific, ad-valorem, or a fixed tariff value.
2. Special Duties: These are levied under the annual finance Act.
3. Additional excise duty in lieu of Sales tax: are levied under the Additional Duties (goods of special importance) Act, 1957.*
4. Additional duties leviable on specific items: are levied under the different enactments on various industries. •
5. Cesses of Excise duty under specific act. ∞

More importantly the basis of levy of excise duty could be any one of the following:

- a) Specific duties: here the duty is calculated in terms of unit measures of the commodity such as per k.g. or per litre. The value of the commodity or its type is immaterial.
- b) Ad valorem duties: here the duty is levied with value of the commodity as the base, e.g. 10% of value of the product. Here the incidence of duty is different from product to product & manufacturer to manufacturer.
- c) Specific cum Ad valorem duty: here the duty is laid on a combination formula.
- d) Duty on fixed tariff value: In certain cases the Government may fix tariff value of an article. Different tariff value can be fixed for different classes or description of same goods or for excisable goods of same description or class produced by different classes of producers or sold to different classes of buyers.[€]

Scheme of the Central Excises Act, 1944.

The Act contains 7 Chapters with 40 Sections in all and, now, only one Schedule, namely Schedule II which carries just one word 'Tobacco', on the possession of which Section 8 places a restriction. The chapter-wise contents are:

Chapter I: Title, extent & commencement (Section 1) and definitions (Section 2)

Chapter II: Charging Section: duties specified in the schedule to Central Excise & Salt Act, 1985 to be levied (Section 3).

- Valuation procedure for purposes of charging duty of excise (Sections 4, 5 and 5a)
- Registration (Section 6)
- Restriction on possession of goods (Tobacco), offences, penalties and forfeiture of goods by Court and invoking provisions of Sea Customs Act, 1978 (Sections 9a-e, 10 and 12)
- Recovery of sums due to government as arrears of land revenue and recoveries of duties not levied or not paid or short levied or short paid or erroneously refunded and waiver of recoveries (Sections 11, 11a and c).
- Claim for refund of duties (Sections 11b, 11d, 12a, b, c and d).

Chapter III: Powers and Duties of Officers under the Act and owner or occupiers of land put to use of contraband excisable goods manufacture

(Sections 13 to 23).

Chapter IV: Prohibition of transport of excisable goods by sea in vessels of less than 300 T burden and related matters (sections 24 to 30).

Chapter V: Special provisions relating to salt (Sections 31 and 32).

Chapter VI: Adjudication of confiscations and penalties independent of punishments (Sections 33, 34 and 34A).

Chapter VIA: Review by CBEC and Collector; First Appeals to * Collector (Appeals) and second Appeals to CEGAT; Reference to High Court and Supreme Court. Appearance by Authorised Representatives and procedures (Sections 33, 34 and 34A).

Chapter VIB: Statutory presumptions as to documents in certain cases (Sections 36A and 36B)

Chapter VII: Rule-making powers of Central Government, delegation of powers Powers and sub-delegations of power of CBEC and immunities (Section 37, 37A to 37C and 38 to 40).

Main Definitions under the Act:

'Broker'/'Commission Agent' is defined to mean a person who in the ordinary course of business makes contracts for the sale or purchase of excisable goods for others [Sec. 2(aaa)].

'Excisable Goods' is defined to mean goods specified in the Schedule to the Central Excise Tariff Act, 1985 [Sec. 2(d)].

'Factory' is defined to mean any premises, including the precincts thereof where in or in any part of which excisable goods other than salt are manufactured or where in or in any part of which

any manufacturing process connected with the production of these goods is being carried on is ordinarily carried on. [Sec. 2(e)].

'Manufacture' includes any process-

- i) incidental or ancillary to the completion of a manufactured product; and
- ii) Which is specified in relation to any goods in the section or chapter notes of the Schedule to the Central Excise Tariff Act, 1985 as amounting to manufacture, and the word 'manufacturer' shall be construed accordingly & shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account [Sec. 2(f)].

'Curing' is defined to include wilting, drying, fermenting, and any process for the rendering an unmanufactured product fit for marketing or manufacture [Sec. 2(c)].

'Sale' & 'Purchase' with their grammatical variations & cognate expressions means any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other valuable consideration [Sec.2 (k)].

'Wholesale dealer' is defined to mean a person who buys or sells excisable goods, wholesale for the purpose of trade or manufacture and includes a 'broker' or 'commission agent' who, in addition to making contracts for the sale or purchase of excisable goods for others, stocks such goods belonging to others as an agent for the purchase or sale [Sec. 2(k)].

The next step is to discuss the various concepts that form the foundation of the Law relating to Excise. The concepts that undertaken for the purpose are "goods", "Excisable goods", "manufacture/ produced in India", "manufacturer" & valuation for purpose of Excise Duty. But this is possible only after we discuss the liability aspect relating to Law of Excise. A lot of discussion could be held on the above topics but the present discussion is restricted to highlighting the main points in these topics that we shall go to after the liability aspect.

Levy and Collection of duties of Central Excise:

Who is liable to pay? (**Manufacturer**)

Excise is a duty on manufacture or produced in India. The taxable event is the manufacture or production. The person who creates the taxable event must discharge the liability that he has created which means that the producer/manufacturer is the person always liable to pay the excise duty. But, the term 'manufacturer' • as defined is not a watertight definition giving rise to a whole lot of judicial disputes. This definition says that three entities will be considered as manufacturers, viz.,

- 1) those who personally manufacture the goods in question e.g. carpenters, sweet-makers etc.
- 2) those who get goods manufactured by employing hired labour, &
- 3) those who get goods manufactured by others.

The difficulties arise for the third category as at times the Excise Authorities suspect that to avoid the payment of duty the manufacturer may resort to such activity. Some instances below will clear this concept: when the goods are got manufactured from others by supplying raw material, the duty liability is on the person who carries on the act of manufacture & no on the supplier of raw material. However a person who manufactures on his own account cannot be said to have "hired himself out" to another even if he manufactures for others.* The following text will further clear this concept.

"The important criteria to ascertain the role of a party as hired labour is to examine whether there exists a master-servant relation between the parties, which implies that the labourer is under control & supervision of the party who hires them."♦ There should principal-agent relationship. A case where an independent producer manufactures/ processes on an independent contract basis cannot be termed as hired labour. The crux of the matter is that the person getting the manufacturing profits pays the duty. It is to be noted that even when the goods are manufactured according to the buyer's requirements & standards, it would not make the principal a manufacturer.♥ Another significant point that is to be borne in this regard is that even a person who produces goods for domestic consumption will be termed as manufacturer. The liability to pay duty is on the manufacturer & duty is not to be recovered from his purchaser. ♦

What is subject to Excise Duty? (**Excisable goods**)

The main charging sec. making provisions for levy of Excise duty is Sec.3. According to Sec. 3(1) excise duty is leviable on all excisable goods produced/manufactured in India. These goods are specified in the Schedule to Central Excise Tariff Act, 1985 & duty is to be paid upon them at the rates specified therein. Note that goods produced/manufactured in Free Trade Zones & 200% Export Oriented Undertakings if sold in India will have duty levied upon them as per Proviso to Sec.3 (1). Also note that goods produced by the Government are subject to same duty structure as other goods. The Central Govt. has power to fix/ vary/ tariff values of articles by means of issuing a notification in the Official Gazette. The Govt. may also fix different tariff structures: for different classes of same excisable goods or for excisable goods of same class but produced by different class of manufacturers or sold to different classes of buyers.

Thus, the above 2 paras lead to following inferences:

For liability of Excise duty or the occurrence of taxable event for the law of Excise occurs only all the following conditions are fulfilled:

- a) The subject matter must be "goods".
- b) The subject matter must be "Excisable goods".
- c) The subject matter must be either produced/manufactured in India.

& duty will be paid by the "manufacturer" as discussed above.

Main Concepts:

Goods

The Supreme Court says that anything will become goods only if it is either sold or is capable of being sold. • the stress is on saleability is due to the fact that manufacture is for the purpose of sale. We can also refer the definition as per the Sale of Goods Act for further clarification. Goods as defined in the Constitution "include all materials, commodities, & articles" {Article 366(12)}.

Excisable Goods

This is a very important concept as only "Excisable Goods" are taxed. For a commodity to be taxed it must fall within the ambit of 'Goods'. Only 'goods' can come within the purview of "excisable goods". Furthermore "excisable goods" are defined specifically in Sec. 2(d) of the

Central Excise Act. Only goods mentioned in the Schedule to the Central Excise Tariff Act will be taxed. As such goods must be movable & duty cannot be levied upon immovable property.[⊗] the stress on saleability / marketability has to be satisfied. Even if goods are meant for captive consumption still they are subject to tax & actual sale is not necessary. The existence of a theoretical market is not sufficient & nuances & practices of trade are to be taken into consideration. A stray/distress sale of an item is not enough. The point to be noted here is that burden of proof of marketability is on the Excise Dept.[®]

Some egs. of goods are:

- a) Gas, Steam, Electricity (being tangible property & capable of marketed)
- b) Readymade Computer Software[°] (as it is available off the shelf)
- c) Waste & scrap (if specifically mentioned in the Schedule) but waste cannot be treated as goods because of the mere fact that it is capable of fetching a price.
- d) Machinery, if in a marketable state, at time of removal from factory of manufacture will be taxed.
- e) Even 'Sub-standard Goods' are held to be goods & they cannot be classified as scrap.
- f) It is to be noted that goods bearing a short shelf life are 'excisable' only if they are marketable during that period & not otherwise.

Manufacture

To start the discussion, the following words from an American Judgement are relevant ' "Manufacture" implies a change, but every change is not a manufacture & yet every change of an article is the result of treatment, labour, & manipulation. But something more is necessary & there must be transformation; a new & different article must emerge having a distinct name, character or use.' In Indian context the following words from the Supreme Court Judgement in U.o.India v. Delhi Cloth Mills are relevant, "manufacture involves bringing into existence a new substance & it does not merely producing some change in a substance." Sec 2(f) provides only an inclusive definition of the term as inclusive of a process incidental or ancillary to the completion of a manufactured product. The significance of the term is known if we understand that Excise is a tax on "Manufacture". Once it is established that a process performed on a product is within the purview of manufacture only then it is taxed. Only the presence of all of the below mentioned factors in unison will make it possible to assert that there is manufacture of an article:

- 1) that a certain commodity was produced;
- 2) that the process of production involved application of either labour or machinery;
- 3) that the finished product which came into existence after manufacturing process was complete has a commodity name & normally should have undergone such a change as to lose its original character.

Here the point to be noted is that "Trade Parlance" is to be given due importance.

Now let's shift focus to the word "produced". The word is used to cover items like tobacco, tea, coal, ores etc. which are produced but wherein no manufacturing process is carried out, thus meaning that production has a wider range than manufacture.¹ Hence every manufacture is production but every production may not be manufacture.

Now let's take some egs. of manufacture:

- 1) Scrap ingots when converted to rolled steel section, as there was change of identity occurred +
new marketable product came into existence.*
- 2) Logs of wood converted into planks, railway sleepers etc.
- 3) Processing commercial plywood to make slip proof commercial plywood.
Decorative Laminates v. CCE-(1996) 86 ELT (SC).
- 4) Mixing various ingredients to make 'pan masala'.
Kothari Chemicals v. UOI- (1996) 86 ELT 209

Now egs. of what has been held as 'Not Manufacture':

- 1) Mere assembly of Semi/Completely Knocked Down Kits at site to make final product.
TI Cycles of India v. UOI - 1983 (12) ELT 681 (Madras HC).
- 2) Cutting of jumbo rolls into small sizes or converting marble blocks to slabs/tiles
CCE v. Fine Marble & Minerals -1985(22) ELT 128 (CEGAT).
- 3) Sawing of timber logs, Grading, sorting, polishing, galvanising, sizing, proof machining, improvement, purification, branding, Battery recharging, reconditioning, repairing, retreading old tyres, canning of fruits.
- 4) Adding water, perfume, colour to liquid soap is not manufacture; as these additions merely resulted in a change in the original commodity. Colgate Palmolive v. UOI (1980) ELT 268

Now we go to the last important concept viz.,

Valuation of goods for Excise purposes:

To begin with, there are three possible means to value goods for purpose of Excise laws.

They are:

- A) "Normal Price" as "assessable value".
- B) Application of Valuation Rules.
- C) Tariff Values as "assessable value".

A) Normal price as assessable value:

Sec.4 of the Central Excise Act makes provisions for the determining the value of an excisable good for the purpose of levy of tax. Sec.4 (1)(a) says that the value of a good will be its normal price & defines 'normal price' as:

"The price at which such goods are ordinarily sold by the assessee to a buyer in the course of wholesale trade for delivery at the time & place of removal, where the buyer is not a related person & price is sole consideration for the sale."

The salient features of the above definition are as follows:

- 1) The price to be considered is one at which the seller ordinarily sells such goods. Here 'such' goods are similar goods & goods of different brands are not 'such' goods.
- 2) The price is one, which is charged in course of wholesale trade i.e. not the retail price. If there is no wholesale trade then valuation Rules, 1975 are to be applied.
- 3) The sale price should be for delivery at the time & place of removal i.e. the factory or warehouse. The price may vary for different delivery timings. The cost of transportation from the factory to the place of removal has to be excluded from such price as per Sec. 4(2).
- 4) The price should be one quoted to an 'unrelated' buyer. •
- 5) The sole consideration in the sale should be price.

There are some important provisos contained in Sec.4 (1)(a) as follows:

- a) Sale by assessee to different classes of buyers at different prices will warrant different valuation prices.
- b) Sale at a price fixed under any legislation for the time being in application will be the valuation price for this purpose.

- c) In case goods are channeled only through a related person & there is no transaction to an unrelated buyer than the normal wholesale price charged by the related buyer to the market should be taken into cognizance.

The sale price is also an important aspect in this regard as the Supreme Court has stated that even if AV will be decided on basis of SP even if it is less than manufacturing price.[^] Here it is worth noting that SC has also said that scope of Central Excise is confined to manufacture[♦] as such & the value for assessment cannot be stretched to areas beyond manufacture & in no case post manufacturing expense can be included in 'normal price' i.e. Value = Mfg. Costs + Mfg. Profits.

B) Valuation Rules, 1975 that apply where 'Normal Price' is not ascertainable:

In all there are 7 rules of which first 3 are of an introductory nature & rules 4 to 7 are connected with valuation.

Rule 4 applies when the time of removal is not known & therefore the Authorities shall take 2 points of time nearest to removal. The difference will roughly be the interest element to be removed.

Rule 5 applies when goods are sold when price is not the sole consideration of sale & in such case the SP will be the starting point from which each influencing consideration is to be removed.

Rule 6 applies when value cannot be ascertained under sec 4 & also rules 4 & 5. Here 3 situations are envisaged.

Rule 6a deals when the goods are sold by assessee in retail & here the deductions for margins are to be made.

Rule 6b is for captive consumption, & here either the value of comparable goods in the market may be taken into purview or if this cannot be done than value may be worked on 'cost+profit' basis.

Rule 6c applies when assessee sells goods only through related persons and the price cannot be determined as per sec.4(1)(a)(iii). Here further 3 methods are prescribed.

- i) If the related person resells the goods in retail, rule 6a may be applied to retail price & hence price is to be arrived at.

- ii) Where the related person keeps goods for captive consumption, rule 6b is to be applied.
- iii) Where the related person sells goods only to industrial consumers then the price charged to these customers will be the value.

Rule 7 provides that if value cannot be ascertained as per Sec. 4 and also as per rules 4 to 6 then the Officer may determine the value after careful consideration & noting all reasons for his doing so.

C) Tariff Value as 'assessable price':

There are certain provisions in the Central Excise Act which allow the Excise Dept. to fix "Notional Assessable Value". Please refer Sec.3 &3(2). Sec. 4(3) says that where the above sections are applicable then sec. 4 will not apply.

Valuation with reference to Retail sale Price:*

The new sec. 4A seeks to change the concept of valuation based on "wholesale price" to "Max. Retail Price" form wherein costs such as packing, advt., forwarding charges, insurance, freight, are to be deducted. & taxes such Excise, Sales, Octroi, local taxes are not to be added. By means of an amendment vide the 1998 Finance Act it has been specified that here too price should be sole consideration for sale. Some items where this new change is meant to increase the excise liability are cosmetics, detergents, insecticides, toothpaste, powders, biscuits, readymade foods etc. The Government has already notified this MRP concept for excise purposes for: cosmetics, toilet preparations, shoes, paints items, chocolates, cereal preparations, malt extracts, pan masala, glazed tiles, cooking appliances, shavers razor & razor blades, primary cells & batteries, electro-mechanical domestic appliances, electric water heaters, radio sets & electric lamps.*

Assessment, Payment of Duty and Removal of Goods

Under the Central Excise law assessment of goods is based on removal of goods. Where goods can not be assessed finally, Rule 9(B) read with rules 173(B) and 173C(8) permits ordering of "Provisional Assessment" by proper Officer either on a request received from the

assessee or on his own accord. The circumstances under which provisional assessment can be ordered have also been laid down under these rules.

Under rule 9 of the Central Excise Rules, 1944, the excisable goods can be removed from the place of manufacture only after payable of appropriate amount of duty. The department exercises control over the removal the removal of goods in various ways.

These are:

- (i) Self Removal Procedure
- (ii) Physical Control
- (iii) Compounded Levy Scheme.

Under the Self-Removal Procedure, a manufacturer can himself assess the goods to duty and remove them after payment of duty. For the purpose of Payment of duty the assessee maintains an account current in which he makes credits from time to time and debits the duty determined at the time of removal of a consignment. He is required to submit a monthly return giving information about production and clearance and the stock of excisable goods along with the clearance documents, extracts of accounts currents, etc.

Physical Control is now applicable to a very few selected commodities such as matches, manufactured tobacco products, etc. Under this method the removal of goods takes place subsequent to assessment. Assessment is made by the Central Excise Officer on a detailed scrutiny of this document, will assess the goods and endorse the fact of assessment thereon. The manufacturer will discharge duty liability either by a debit in the Personal Ledger account if he maintains one (under physical control maintenance of such account is optional) or by payment in the authorized bank. After obtaining proof of payment the Central Excise Officer would visit the factory and physically verify the goods that had been assessed and authorize removal by making a suitable endorsement in the AR-1 and by countersigning the gate pass for the consignment. Manufacturers operating under the Physical Control are to file a monthly return in form RT-3.

The Compounded Levy Scheme is meant for the Small-Scale decentralised sector and at presently covers cotton fabrics produced on unauthorised powerlooms, battery parts, coarse grain plywood, khandsari, embroidery and Marble if manufactured by using conventional gang saw. Duty for a specified period is fixed on the basis of the number and type of the machines.

Payment of duty under the Compounded levy Scheme absolves the manufacturer from observing day-to-day excise formalities regarding maintenance of accounts and removal of goods, etc.

Apart from these modes of removal, there is also facility for removing excisable goods from the place of manufacture to a registered warehouse where the non-duty paid goods can be stored. In such event duty has to be paid at the time when the goods are removed from the warehouses.

ⁱ* The Arthashastra, translated by L.N. Rangrajan Chp. V (Penguin Books)

^ℙ For further info. refer 'Ain-e-Akbari' & writings of Aurangzeb.

[♠] Refer Seventh Schedule to the Constitution of India.

[♣] Goods covered are textiles, sugar, tobacco etc.

[•] Goods covered are medicinal preparations, addn. Duty on excise.

[∞] Goods covered are vegetable oil, jute, automobiles etc.

[€] Section 3 of the Central Excise Act.

[•] Sec. 2 (f) of the Central Excise Act.

[♣] Techma Engineering Enterprises v/s CCE, Calcutta -1987(27) ELT 460(CEGAT).

[♦] Shri Shankar Re-Rolling Mills v/s CCE - 1996 (88) ELT 270 (CEGAT).

[♥] Kalsi Tyres (Chandigarh) (P.) Ltd. v/s CCE -1986 (26) ELT 631 (CEGAT).

[♠] Mahindra & Mahindra Ltd. V. CCE - (1983) 13 ELT 974 (CEGAT).

[•] Union of India v/s Delhi Cloth and General Mills. AIR 1963 SC 791=19639Suppl.) (1) SCR 586=1977 (1) ELT (J 177) (SC).

[⊗] National Radio v. CCE, Bombay- 1995 (76) 436 (CEGAT).

[®] CCE v. Ambalal Sarabhai Enterprises Ltd. - 1989 (43) ELT 214 SC.

[°] Tata Consultancy Services v. state of AP (1997) 105 STC 421 (AP HC DB).

TISCO v. CCE- 1995 (75) ELT 3 (SC).

U.o.India v. Delhi Cloth Mills 1977 (1) ELT(J 199).

ⁱ CIT V/S N C Budharaja & Co. - (1993) 204 ITR 412 SC.

[♣] Devidas v. State of Punjab (AIR 1967 SC 1895).

[•] Check the case Bombay Tyre International v. UOI (1984) 1 SCR 347.

[♠] Guru Nanak Refrigeration Corp. v. CCE (1996) 81 ELT 290 (CEGAT).

[♦] A.K. Roy v. Voltas Ltd. (1977 ELT-J/177)

[♣] As per new Sec. 4A introduced by Finance Act, 1997.

[•] Vide notification 18/98- C.E. (N.T.) dated 2/6/98.