

Lucky Biscuits Co.

Vs

Collector of Central Excise, Patna and Others

Civil Appeal No. 4175 of 1984

(S. P. Bharucha, K. Venkataswami JJ)

19.09.1996

ORDER

1. When special leave to appeal was granted, it was limited to the question of inclusion of the value of wooden cases.

2. The order of the Deputy Collector of Central Excise, Patna passed on 14-12-1971 held that the cost of wooden boxes which were used to protect the goods from damage/deterioration in transit by rail, etc., would not be included in the assessable value. It does not appear that the Tribunal, in the order under appeal, has specifically applied its mind to the wooden cases. The cost of the wooden cases used to protect the goods, already packed, in transit is excludable from the assessable value of the goods by reason of the judgment of this Court in *Union of India v. Godfrey Philips India Ltd.* ((1985) 4 SCC 369 : 1986 SCC (Tax) 11 : (1985) 22 ELT 306) To this extent, the appeal is allowed and the order of the Tribunal set aside. There shall be no order as to costs.