

SUPREME COURT OF INDIA

Anant Raj Industries Ltd.

Vs.

Commissioner of Central Excise

C.A.Nos.7442-43 of 2000

(S.P.Bharucha, N.Santosh Hedge and Y.K.Sabharwal JJ.)

01.05.2001

ORDER

The Text below is only a summarized version of the order pronounced

Appellant offered discount of fifteen percent of invoice price to each buyer who purchased more than eighty thousand boxes. Whether such discount is excluded from assessable value of goods sold. Supreme Court held that aforesaid discount was quantity discount and it was not available to all purchasers and thus such discounts liable to be included in assessable value of goods.