

**SUPREME COURT OF INDIA**

Collector of Central Excise, Pune

Vs.

Nikhil Equipments Private Limited

C.A.No.1717 of 1998

(S. R. Babu and G. P. Mathur JJ.)

19.02.2004

**ORDER**

1. As a matter of fact, the Tribunal in this case has found as follows:

"The work order indicates that for installing the storage system rails flush with floor level is indicated and civil work is required such as digging of trench and refilling it with concrete etc." and on that basis held that the storage system installed at site is a permanent fixture fixed to the ground which could not be removed from the place of installation and decided the matter. We do not think, in this case we can re-examine the facts and decide otherwise. This appeal is, therefore, dismissed.