

**SUPREME COURT OF INDIA**

Videocon International Limited

Vs.

Commissioner of Central Excise, Aurangabad

C.A.No.3665 of 1999

(S. H. Kapadia, S. N. Variava and Dr. A.R. Lakshmanan JJ.)

12.01.2005

**JUDGMENT**

**S. H. Kapadia, J.**

1. In all these matters the concerned Assessee was only selling its products through their Depots. In some States where the Assessee had to pay sales tax they deducted the sales tax paid from the price of the goods. In States where the Assessee had benefit of exemption from sales tax/ they paid sales tax on price without deducing the sales tax element. The Department contended that as the price was higher in that State, that price should be applicable for sales throughout India. Such a stand is clearly untenable.

2. The Assessee, in all these cases have succeeded and rightly so, before the Collector (Appeals) and the Tribunal. The position being so clear it is surprising that a decision to file Civil Appeals was taken. We see no substance in these Appeals. They all stand rejected. However, there will be no order as to costs.