

SUPREME COURT OF INDIA

Commissioner of Central Excise, Vadodara

Vs.

Marigold Paints Private Limited

C.A.No.5948 of 1999

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

10.03.2005

ORDER

1. Civil Appeal No. 5948 of 1999 is against the Judgment dated 11th November, 1998 and Civil Appeal No. 4934 of 1999 is against the Judgment dated 15th April, 1999 passed by the Customs, Excise & Gold (Control) Appellate Tribunal (CEGAT).
2. The question is whether the value of secondary packing i.e., card board box, used to pack Paint tins, is to be included in the assessable value of the goods, namely, paints. In our view, this case is fully covered by the principles laid down in the cases of Geep Industrial Syndicate Ltd. v. Union of India reported in and C.CE. v. Ponds India Ltd. reported in . In this view of the matter we see no reason to interfere with the impugned Orders.
3. We may also mention that the Appellants have in their list of dates referred to Civil Appeal D. No. 516 of 2000 which according to them is an identical matter. That matter has also been dismissed on 16th March, 2000 of course by a non-speaking Order.
4. It was sought to be submitted that the question of deducibility of trade discount also arises. No such point has been taken in the Civil Appeals. We have there fore not allowed that point to be taken at this stage and in these Appeals.
5. The Appeals therefore stand dismissed. These Will be no order as to Costs.