

SUPREME COURT OF INDIA

M.R.F.Ltd

Vs.

Collector of Central Excise

C.A.No.2255 of 2002

(S.H. Kapadia and B.Sudershan Reddy,JJ.)

24.01.2008

ORDER

1. Being aggrieved by the denial of refund claim made by the assessee the appellant has come to this Court by way of special leave petition.
2. The short question which arose before the Tribunal was whether the assessee had passed on the duty burden to its customers. Burden was on the assessee to show compliance of section 12B of the Central Excise Act 1944.
3. In this case the Department had referred the matter to the Assistant Director to examine the cost construction method adopted by the assessee. The Assistant Director has given its report based on weighted average cost as the assessee has failed to furnish the exact cost attributable to the various components of the final product manufactured by the assessee namely PCTR. The said report has been accepted by the Tribunal. We find no infirmity in the impugned judgment of the Tribunal. The assessee has failed to discharge the burden placed on it under Sec.12B. Accordingly the civil appeals is dismissed with no order as to costs.