

केन्द्रीय उत्पाद एवं सीमा शुल्क आयुक्तालय
सेन्द्रल एक्साइज़ बिल्डिंग, रेसकोर्स,
वडोदरा - 390 007.


व्यापार सूचना सं. 03 /2010
वडोदरा, दिनांक:- 15. 6 .2010

विषय:- के.उ.शु. परिपत्र का परिचालन ।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली द्वारा जारी निम्नलिखित परिपत्र की प्रति आपकी सूचना एवं मार्गदर्शन के लिए इस पत्र के साथ प्रेषित हैं:-

क्रमांक	परिपत्र सं.	दिनांक
1	Circular No.923/13/2010-CX	19.05.2010

सभी व्यापार संघों / वाणिज्य मंडलों एवं क्षेत्रीय सलाहकार समिति के सदस्यों से अनुरोध है कि वे इस सार्वजनिक सूचना को सभी सदस्यों के ध्यान में ला दें ।


(डॉ. आशिर त्यागी)
अपर आयुक्त (तक.)
केन्द्रीय उत्पाद एवं सीमा शुल्क,
वडोदरा- ।

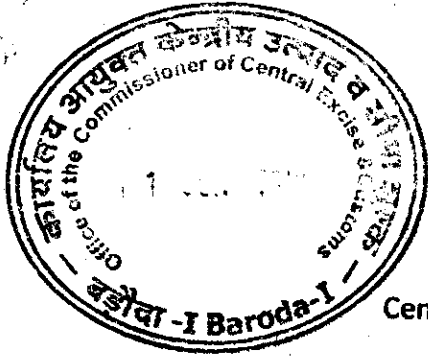
संलग्न:- यथोपरि ।

फा.सं.IV/16-11/TN/Tech/08 Pt.I

वडोदरा, दिनांक: 15. 06. 2010

प्रतिलिपि प्रेषित:- व्यापार तथा विभागीय डाक के अनुसार ।

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F No. 6/3/2010 - CX.1
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Circular No. 923/13/2010 - CX

New Delhi, 19th May 2010. 11/6

To

Director General (All)
Chief Commissioners of Central Excise including LTU (All)
Commissioners of Central Excise including LTU (All)

Sir/Madam,

Subject: - Clarification regarding inclusion of cost of return fare of vehicles in assessable value - reg

Attention is invited to clarification given at S. No 2(b) vide the Board's Circular No. 634/34/2002-CX dated 1st July 2002 as amended by the Circular No 827/4/2006 dated 12th April 2006 in terms of which the cost of return fare of vehicles was to be included in the value.

- 2 The Tribunal has in case of *DCW Ltd. v. CCE* [2007 (217) ELT 541 (Mad.)] held that "where onward freight was not includible in the assessable value of the excisable goods, there was no question of return freight being included in the assessable value, whether or not the return freight was mentioned in the relevant invoices. The principle stated by the Tribunal in the cited decision is squarely applicable in respect of such return freight also".
- 3 Further, the tribunal has in case of *Haldia Petrochemicals Limited Vs Commissioner of Central Excise Haldia* [2009 (233) E.L.T. 344 (Tri. - Kolkata)] held that in case where the transaction value of the goods being cleared is available at the factory gate value will be determined in accordance with Section 4(1)(a) of the Central Excise Act, 1944 without any reference to Rule 5 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000. The appeal filed by the department against this order of the tribunal has been dismissed by the Supreme Court vide its order in Civil Appeal D No 9262 of 2009 dated 12th August 2009
- 4 Tribunal has in case of *Commissioner of Central Excise Vadodara-II Vs. Gujarat Fluorochemicals Ltd.* [2009 (248) E.L.T. 885 (Tri. - Ahmedabad.)] followed the aforesaid order in case of *Haldia Petrochemicals*.

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5 The Board has accepted the order of tribunal in case of Haldia Petrochemicals. Accordingly the clarification issued by the Board vide circular no 634/34/2002-CX dated 1st July 2002 as amended at point No 2(b) is withdrawn and it is clarified that cost of return fare of vehicles is not required to be added for determining value. All the pending cases may be decided in accordance with the aforesaid decision of the Tribunal.

6 Trade and Industry may be informed.

7 Receipt of this circular may be acknowledged

8 Hindi version would follow.

Yours faithfully,


(MADAN MOHAN)

Under Secretary (CX. 1 & 4)