

2025 (391) E.L.T. 170 (S.C.)

IN THE SUPREME COURT OF INDIA

Abhay S. Oka and Pankaj Mithal, JJ.

COMMR. OF C. EX. & S.T., SILVASSA

Versus

STERLING GENERATORS PVT. LTD.

Civil Appeal No. 10674 of 2024, decided on 20-9-2024

Valuation (Central Excise) - Related persons - Assessee-manufacturer and other buyers are interconnected undertakings in terms of sub-clause (i) of Section 4(3)(b) of Central Excise Act, 1944 - In instant case, Tribunal had held that even if it is accepted that buyers company are interconnected undertaking of assessee company it cannot be treated as related person in terms of Section 4(3)(b) ibid in absence of relationship as specified under sub-clause (ii), (iii) or (iv) thereof; hence transaction value of goods between assessee and so-called interconnected undertaking is correct valuation - On appeal, *HELD* : There being no ground for interference in impugned order of Tribunal, appeal dismissed - Section 4 of Central Excise Act, 1944. *[para 3]*

Appeal dismissed in favour of assessee

CASE REVIEW

Commissioner v. Sterling Generators Pvt. Ltd. — (2024) 22 Centax 568 (Tri. - Ahmd.) — **Affirmed** [Para 3]

REPRESENTED BY : Ms. Nisha Bagchi, Sr. Advocate and Shri Gurmeet Singh Makker, AOR, for the Appellant.

Ms. Apeksha Mehta, Ms. Falguni Gupta, Ms. Neha Choudhary, Ms. Umang Motiyani, Shri Ayush Agarwal, Advocates and Ms. Charanya Lakshmikumaran, AOR, for the Respondent.

[Order]. - Heard the Learned Senior Counsel appearing for the appellant and perused the relevant material placed on record.

2. Delay condoned.

3. No case is made out to interfere with the impugned judgment and order passed by the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Ahmedabad. The Civil Appeal is accordingly dismissed.