

M/S. FARWOOD INDUSTRIES (P) LTD.

v.

COMMISSIONER OF CENTRAL EXCISE, CHENNAI

JANUARY 17, 2007

[DR. AR. LAKSHMANAN AND V.S. SIRPURKAR, JJ.]

*Central Excise Tariff Act, 1985:*

*Fixtures and Furniture—Difference between—Exigibility of—Held, in view of the judgment in M/s. Craft Industries case\*, the order passed by the Assessing Officer and as affirmed by the Commissioner of Central Excise, requires re-consideration—Matter remitted to the Commissioner of Central Excise for fresh disposal in accordance with law.*

*\*M/s. Craft Interiors Pvt. Ltd. v. Commissioner of Central Excise, Bangalore & Anr., [2006] 11 SCALE 78, relied on.*

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 3715 of 2005.

From the Final Judgment and Order No. 345/2005 dated 3.3.2005 of the Customs, Excise and Service Tax Appellate Tribunal, South Zonal Bench at Chennai in Appeal No. E/3191/1998.

A.K. Ganguly, Sr. Adv., Nikhil Nayyar and Amit Singhal for the Appellant.

Subba Rao and B. Krishna Prasad for the Respondent.

The Order of the Court delivered :

O R D E R

Heard Mr.A.K.Ganguly, learned senior counsel for the appellant and Mr.Subba Rao, learned counsel for the respondent.

We have perused the order passed by the Assessing Officer and also the order passed by the Commissioner of Central Excise, Chennai.

- A** The learned senior counsel for the appellant at the time of hearing relied upon the Judgment in *M/s.Craft Interiors Pvt.Ltd. v. Commissioner of Central Excise, Bangalore & Anr.* reported in [2006] 11 SCALE 78 and in particular paragraph 17 of the said Judgment. In view of the above Judgment, the order passed by the Assessing Officer and as affirmed by the Commissioner of Central Excise, Chennai requires re-consideration. We, therefore, remit the matter to the Commissioner of Central Excise, Chennai-III for a fresh disposal in accordance with law. The appeal stands allowed accordingly.
- B**

- C** Both parties are at liberty to place additional documents before the Commissioner of Central Excise, Chennai-III.

R.P.

Appeal allowed.