

THE AUTHORITY FOR ADVANCE RULINGS
(Central Excise, Customs & Service Tax)
NEW DELHI

20th Day of November, 2015

Ruling No. AAR/CE/14/2015 in

Application No. AAR/44/CE/09/2014

PRESENT

Shri V.S. Sirpurkar, Chairman
Shri S.S. Rana, Member (Revenue)
Shri R.S. Shukla, Member (Law)

Name & address of the applicant : M/s. USUI Susira International
Private Limited, Chennai

Commissioner concerned : Commissioner of Central Excise,
Chennai-II, Commissionerate, No.692,
MHU Complex, Nandanam, Anna Salai,
Chennai-600035.

Present for the applicant : Shri Srikanth Balakrishnan, CA

Present for the Department : Shri Amresh Jain,
Authorised Representative (AR)

RULING

Heard Shri Srikanth Balakrishnan, the learned counsel for the applicant.
The only question raised is as to whether the activity by the applicant of bending,
assembly and inspection of end formed tubes amount to manufacturing within the
meaning of the Central Excise Act.

2. Shri Amresh Jain, the representative of the Revenue points out that the
concerned Commissioner has expressed his opinion that it does amount to the

manufacturing activity. According to Shri Jain, it is a correct position in law. We have considered the question. The opinion expressed by the Commissioner is correct. Since, there is no dispute on the question as to whether the proposed activity amounts to manufacture or not, it is held that the said activity would amount to manufacture in keeping with the unanimous opinion of the applicant. The matter stands disposed of.

Sd/-
(S.S. Rana)
Member(R)

Sd/-
(V.S. Sirpurkar)
Chairman

Sd/-
(R.S.Shukla)
Member (L)