

### **Registration factory**

It was held that such cancellation could be done only in respect of violation of rules regarding registration. In respect of violation of any other rule, penalty can be imposed, but registration cannot be cancelled. - In **Maheshwary Iron & Steel Supply Co. v. CCE**

**1997(91) ELT 667 (CEGAT SMB),/ CCE v. Goel Industries 1999(106) ELT 481 (CEGAT),**

**'Factory' under Central Excise** Precincts means area enclosed by compound wall. A Canteen, a recreation club, a shed located in side the compound wall will be a factory.

It was held that 'premises' is not restricted to buildings, but it covers open land also.

**Superintending Engineer v. CCE 1992(59) ELT 610 (CEGAT),**

It was held that 'any premises including precincts thereof' covers all buildings with its surroundings, which form part of the unit. **Bongaigaon Refinery and Petro Chemical Ltd. v. CCE - 1992 (57) ELT 383 (Cal HC). In Grauer Weil (I) Ltd. v. CCE - (1995) 1 SCC 77**

Whole premises will be 'factory' if in any of its part, excisable goods are manufactured or manufacturing process connected with production is carried out. - **Bongaigaon Refinery and Petro Chemical Ltd. v. CCE - 1992 (57) ELT 383 (Cal HC).**

Even cycle stand could be included as 'factory', if it is part of the premises, although no manufacturing or storage activity takes place there. - **Shriram Pistons v. CCE 1990(48) ELT 405 (CEGAT). In DCM v. GOI 1978(2) ELT (J121) (Del HC)**

Mine situated at a distance from factory cannot be considered as part of factory merely because it is connected with a ropeway, **CCE v. J K Udaipur Udyog Ltd. (2004) 171 ELT 289 (SC)**

### **Daily stock Account**

Goods can be confiscated and penalty can be imposed if DSA is not maintained upto date and there is overwriting and cutting in the accounts - **Hawkins Cookers Ltd. v. CCE 1997(12) ELT 255 (CEGAT ).**

In **Sunder Silk Mills v. CCE 2003(153) ELT 176 (CEGAT)**, it was held that mere non-accountal of goods in daily stock account (that time RG-1) will not render and cause for confiscation and penalty.

Samples manufactured which are fully finished should also be entered in daily stock account (that time RG-1). - **Star Paper Mills v. CCE 1999(109) ELT 567 (CEGAT SMB).**

