(1987) 04 AP CK 0004

In the Andhra Pradesh High Court

Case No : T.R.C. No''s. 167, 233, 231 and 232 of 1986

Bharat Litho Press — APPELLANT

Vs

State of Andhra Pradesh — RESPONDENT

Date of Decision : 22-04-1987

Acts Referred:

Citation : (1987) 2 ALT 131 : (1987) 67 STC 53

Hon'ble Judges : Upendralal Waghray, J;B.P. Jeevan Reddy, J

Bench : Division Bench

Advocate : K. Raji Reddy, for the Appellant; Government Pleader for Commercial Taxes, for the Respondent

Judgement

B.P. Jeevan Reddy, J.—Only two contentions are urged in these cases. The petitioner, M/s. Bharat Litho Press, Nizamabad, is a registered dealer under the Andhra Pradesh General Sales Tax Act carrying on business of printing and sale paper, ink, labels, etc., at Nizamabad. It printed and supplied certain labels, the value of which was included in the turnover. The petitioner contended that it is only a works contract and not sale and therefore the value of the same should not be included in the turnover. All the three authorities below found that paper was purchased by the assessee and on that paper the matter was printed and supplied to the customer. On the above findings, it is clear that it is not a case of works contract. We, therefore, see no reason to differ with the finding of the Appellate Tribunal.

2. The other contention is that these labels are paper. The paper is taxed at 5 per cent and the relevant entry is 143 of the First Schedule to the Act. The argument is that it continues to be paper and since it is second sale at the hands of the petitioner, it is exempt from tax. It is difficult to say that the wrappers or labels, one of which is placed before us, can be called "paper". It is either wrapper or label but not paper. On this score the tax revision cases are dismissed. Advocate''s fee Rs. 150 in each.