**(1994) 08 SC CK 0021**

**In the Supreme Court Of India**

**Case No :** Civil Appeal No. 1486 (Nt) Of 1981

Central Coal Fields Ltd. APPELLANT

Vs

Commissioner of Sales Tax and Others RESPONDENT

**Date of Decision :** 11-08-1994

**Acts Referred:**

**Citation :** (1995) 3 SCC 243 Supp : (1994) 95 STC 571

**Hon'ble Judges :** N. P. Singh, J;B.P. Jeevan Reddy, J

**Bench :** Division Bench

**Final Decision :** Dismissed

# Judgement

1. Shri Arvind Kumar Sharma, learned Counsel for the appellant, says that the Central Law Agency which was responsible for this appeal is no longer concerned with this appeal inasmuch as the Central Coal Fields Ltd., the appellant herein, has become a subsidiary of Coal India Ltd., which is an independent Corporation.

2. Shri Anip Sachthey, learned Counsel, appears and states that if some time is given, he will appear for the appellant and argue the matter. Since it is a matter of 1981 we are not inclined to adjourn the matter.

3. We have perused the judgment of the High Court. We find that the point raised herein is concluded by several decisions of this Court against the appellant. The question involved in this appeal is whether the coal mines welfare cess,stowing duty and rescue cess recovered by the petitioner from its customers when coal is despatched to them by road forms part of the sale price of coal and is includible in the turnover for assessment of sales tax.

4. Having regard to the definition of the "sale price" in the Madhya Pradesh General Sales Tax Act, 1958, the High Court has held, following the decisions of this Court, that the said cesses and duties are includible in sale price. We see no reason to take a different view.

5. Appeal is accordingly dismissed.

 

6. No costs.

 